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ABSTRACT

This study guide for a workshop course in effective writing is designed to help everyone involved in the process of business writing--managers, supervisors, and professional employees--agree on standards to be used in writing and reviewing; and to increase their confidence and skill in generating documents that meet those standards. Unit 1 presents fundamental considerations and standards for effective communication. Unit 2 discusses planning, organizing, and evaluating writing, as well as revising and editing. Unit 3 discusses language principles, clarity, conciseness, and appropriate tone. Unit 4 discusses such topics as paragraph development, paragraph length, and paragraph linkage. Unit 5 discusses sentence principles, active voice, parallel ideas, and punctuation. Unit 6 is an epilogue that includes general comments about the course. (TS)

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# Effective Writing

Study Guide

**A Workshop Course**

Training 9931-01
(Rev. 5-75)

OS 202 169

Department of the Treasury
**Internal Revenue Service**

Department of the Treasury / **Internal Revenue Service** / Washington D C 20224

## Commissioner

To My Associates in the Internal Revenue Service:

In our large and complex organization almost everything we do is tied to the written word. We know that writing that is difficult to understand wastes time and runs the risk of being misinterpreted or misunderstood. Since so much of our work requires us to write or to review the writing of others, it is most important that we write clearly and concisely and that we agree on writing standards.

The workshop course you are taking is used to help managers and writers reach an understanding of the Service's writing standards and agree on what consctitutes "acceptable" writing. Both orginator and reviewer must work together as a part of the writing process if we are to be successful in improving our writing.

I would like you to adopt and put into daily practice the writing and reviewing principles you learn in this course. The potential return is great. It can mean increased efficiency and greater job satisfaction. It can result in steady improvement in the quality of our written communications and in increased effectiveness in tax administration.

David C Alexander
Commissioner

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# Why Writing Workshops?

## Our communication problem

More and more, we are having to rely on written communications to carry out our internal operations and to help taxpayers understand and comply with the tax laws. If these written communications are to do the job expected of them, they must be as complete, clear, and uncomplicated as we can make them.

Many of our letters and other written communications measure up to these standards. But far too many do a better job of recording information than of communicating it. They result in corrected memorandums, reports and procedures and costly repeat correspondence. Worse, they fall short of giving taxpayers the kind of service and consideration we want them to have.

The aim of the workshops is to help everyone involved in the writing process—managers, supervisors, and professional employees—deal with this communication problem; agree on standards to be used in writing and reviewing, and increase their confidence and skill in turning out documents that meet those standards.

In a larger sense, the workshops represent still another way the Service is tackling the many-faceted problem of:

- giving taxpayers better and more courteous service
- using manpower resources more effectively
- helping employees develop skills they need to reach their career goals

## What kind of course is this?

First, what it is *not*. It is not a course in English grammar aimed mainly at helping you write documents that meet exacting grammatical standards. For writing may be correct—may obey all the rules of grammar—and still

fall short of accomplishing its purpose. It is not a crash program that results in instant writing improvement. The improvement you begin in the writing workshop must be continued back on the job. Indeed, that's where the hard work must be done.

Rather, it is a course aimed at helping you do a better job of *communicating* with another person when you have to rely on the written instead of the spoken word.

Since the emphasis is on communicating effectively, writing (the message itself) is not dealt with in isolation. It is considered in terms of *who gets it* and *what it is expected to accomplish*—The Receiver and The Purpose.

### How the course is taught

Since this is a workshop course, lectures are kept to a minimum. Most of the time is devoted to activities. The course, and each session, has three main ingredients:

**Theory** — the theory (concepts) behind the principles and practices taught

**Practice** — purposeful practice in applying these principles (not rules)

**Criticism** — criticism (appraisal) of IRS letters, memorandums, reports, etc., and of paragraphs and sentences excerpted from them

All three are essential. The last two are particularly important. For they require the experienced writer (1) to identify those language and work habits he has developed over the years which stand in the way of effective communication and (2) to start the job of replacing them with more effective habits. Practice on actual letters and memorandums, taken from the files of offices around the country, gives him a chance to apply the principles to the kind of writing he has to do back on the job.

You may want to read pages 7, 8, and 9 of *Effective Revenue Writing 2*; there the author, Dr. Linton, does an excellent job of explaining the reason for this practical approach to improving writing skill.

### About the Study Guide

The Study Guide contains no startling breakthroughs or "firsts" in how to improve writing. In it you will find no magic tricks to improve your writing overnight. Nor will you find in it as comprehensive a coverage of the subject of writing as can be found in the books on writing now in the bookstores and libraries. (See Bibliography.)

What it concentrates on are those principles and practices which can appropriately be covered in an intensive workshop course. It is to be used for outside study to augment workshop discussions and assignments. And it may be used as a guide for continuing self-development back on the job.

## Can writing skill be acquired?

We must get rid of the notion that one either has the "talent" to write or he hasn't—and that if he hasn't, there is little to be done about it.

True, the person who does creative writing—who writes novels, essays, poetry, and the like—must have some special aptitude for this kind of work.

But the kind of writing required of the Government worker is different. It is utilitarian—meant to accomplish a specific purpose. It is simply a substitute for a face-to-face or telephone communication with another person about official matters.

The skill to do this kind of writing—and to do it well—can be acquired. Indeed, if the Revenue employee is to do his present job effectively and if he has an ambition for a higher-level job, it is essential that he develop the ability to write clearly and convincingly and to appraise analytically the writing other people do.

For if there is *one* thing we have learned in the Internal Revenue Service, it is that we are in the communication business as well as in the tax business—that they are inseparable. Virtually every assignment of significance requires us to communicate—orally and in writing. And our success depends significantly on how well we do both.

Unit 1

# Settings Goals and Standards

### Introduction

This chapter is in two parts. The first lists some important points for you to consider before you tackle the job of improving your writing. The second describes the standards which letters, memorandums and reports must meet to be effective.

## Fundamental Considerations

### How you "do" them depends on how you "view" them

First, check your attitude toward the writing your job requires of you.

Do you see it as an important part of your work—the end product which represents the work you have done and which gives the receiver essential information?

Or do you see it as a disagreeable (and perhaps unnecessary) chore to be performed *after you have completed your "real work"*?

Do you see it primarily as a means of documenting the facts you have uncovered, the sections of the law or regulations you've identified as being pertinent, and the internal policies you've been careful to follow?

Or do you see it primarily as a "communication" by which you try to give the receiver the specific information he needs and wants—to get it across to him clearly and convincingly—so he can make the decision or take the action required?

THE WAY YOU SEE THEM MAKES A DIFFERENCE!

The Revenue employee who recognizes that the written "end-product" of his work is vitally important to him and to the Service—and who sees

it as a "communication"—is well on his way to turning out an effective written document.

### Writing is thought made visible

Clear writing is impossible without clear thinking for the simple reason that writing IS thinking made visible.

In his book *Thinking Straight*, Monroe Beardsley has this to say:

> For the most part we do our thinking in a medium. For a physical scientist, this medium may consist of mathematical symbols; but for most of us, it consists of words. We think in a language.
>
> Maybe there is such a thing as nonlinguistic thinking—there may be hunches and sudden insights that come to us first as a vague idea that has to be put into words and we may have to grope a little for the words we want. But an idea does not grow into a full-fledged thought, a theory, a proposal or a plan, until it is formulated into words. We cannot be sure it is clear, for it is not ready to be critically examined until we verbalize it in some way.[1]

As you think through the message which your official responsibility requires you to transmit to others, *you think in words*. Then you face the task of capturing those words on paper. Often you face the further task of translating them into other words which the reader is more likely to understand than the ones you have used to think with. For those you think with are part of your technical training, part of your specialized knowledge—and not words that an employee in another functional area or the "lay taxpayer" knows or is accustomed to thinking with.

*The ability to use words*—to think with and to communicate with—is one of the most essential tools you have in carrying out your job.

Many of us shy away from the job of writing because we are somewhat reluctant to discipline our thoughts—to order them so they are ready to be communicated. *Often it is not the writing itself that bothers us, but the disciplined effort required to plan what we are to communicate* and to check what we have written to be sure it carries out that plan.

Writing is hard work because thinking is hard work! Dr. Linton frequently says in his lectures, "If the writer doesn't sweat, the reader will!" He's right. And when the writer is paid for transacting official business by means of his written communication, the burden of communication is clearly on his shoulders. He, not the recipient, should do the sweating.

[1] Monroe C. Beardsley, *THINKING STRAIGHT: Principles of Reasoning for Readers and Writers*, 2nd Edition, (C) 1956. Reprinted by permission of Prentice-Hall, Inc., Englewood Cliffs, New Jersey.

Happily, as the writer works to sharpen his writing he also sharpens his thought processes. Thus he gains as much as his reader.

## Learn to examine writing critically

Not all of us have developed this essential ability. In *Effective Revenue Writing 2* (the course which the Service contracted with Dr. Calvin Linton to write), Dr. Linton has said:

> The ability to diagnose and criticize your own writing is a necessary but rare ability. At best, the average writer can tell *when* his writing is not effective but precisely *what* ails it he does not know. At worst, of course, poor writing occasions no self-doubt in the writer's mind at all.
>
> Over the years your writing has fallen into certain patterns; has developed stylistic traits of which you are yourself probably unaware. Only by a real effort can you see your writing as it is, not as you rather assume it is.
>
> This takes, first of all, character and the desire to do even better a job which you already may be doing reasonably well. It takes, too, a willingness to admit that your writing, though perhaps good, can and perhaps should be much better. And that is a very personal matter. It is as if we ourselves were to admit that our personalities, our thinking and our judgment are less than they should be.

To diagnose your writing you need—

1) some knowledge of the theory, or the writing principles on which good writing depends. Here the goal is not "by-the-book" correctness, but functional effectiveness.

2) skill in spotting words, sentences, and paragraphs that do not get their message across, and equal skill in determining why they do not and what to do about it.

Identifying bad writing habits is, of course, only the first step—the second is replacing them with good writing habits by conscious effort in applying the principles that will bring about improvement.

## Only the writer can improve his writing

No one can really be "taught" to write effectively. One can, of course, be taught to write correctly—to make subjects agree with verbs, to use "who" and "whom" properly). Others can counsel and guide him, call his attention to his writing strengths and weaknesses, and recommend

steps he can take to improve his skill. But only he—through disciplined, conscious effort and practice—can order his thoughts and present them clearly, logically, and convincingly to the reader.

## Standards for Effective Written Communications

### How can "effectiveness" be measured?

In reviewing your own or someone else's writing, how do you measure its effectiveness? What standards do, or should, you use?

The principal standard, of course, is whether you think it can be relied on to do well the job it is being sent out to do—whether it will accomplish its objective and will represent the Service properly.

Indeed, whenever you or anyone else initials or signs a written communication, you are saying, "*I predict* that this communication will do its job in, at least, an acceptable way." If you can't make that kind of prediction, you shouldn't send it out.

You base your prediction on your experience with similar communications and, especially, on your experience in communicating with people (orally and in writing) on similar subjects and in similar situations.

### What kinds of jobs must communications do?

Most, if not all, of our written communications must accomplish one or more of the following:

1. give information (or request it)
2. give instructions, guidance, or counsel (or request it)
3. explain or justify decisions or actions
4. persuade or convince (that is, move the receiver to reach a decision or take an action)
5. document results of a work assignment or task (to provide whoever must use the file document with information, instructions, or justifications)

### What characterizes communications that "do their jobs"?

Judgment is required in applying the general standard referred to in the first paragraph under "How can 'effectiveness' be measured?" Some specifics are necessary on which to base this judgment.

It is foolhardy, however, to try to come up with any set formula—with any criteria that communications must meet—which will ensure the communication of thoughts and ideas from one mind to another. The communication process is too difficult and too imprecise to be dealt with in such a simple way.

The best we can do is profit from our own experience in communicating with other people and from the experience of those who have made a study of communication—especially how best to communicate using the written word.

This experience shows that written communications are most likely to succeed when:

1. they are receiver-centered, that is:
   - when they are responsive—when the writer speaks directly to the receiver's situation or problem and relates general information to it
   - when the writer gives the receiver *only* the information he needs or wants instead of "throwing the book" at him and leaving to him the hard job of extracting what he needs
2. they are organized or arranged to make it easy for the receiver to get his answer and to follow the writer's thinking
3. they are expressed simply and clearly as messages *between people* (person-to-person messages, not station-to-station)—when the writing style does not call attention to itself and get in the way of communication
4. they reflect the appropriate attitude on the part of the writer to the situation—courteous, helpful, and reasonable, even when the situation requires firmness and objectivity.

In measuring the effectiveness of communications, then, we judge them by:

| | | |
|---|---|---|
| *Content* | — | Is the message on target so far as the purpose of the communication is concerned? Is it responsive?<br>Is it complete? correct? |
| *Organization* | — | Is the message arranged for the receiver's convenience?<br>Are paragraphs and sentences organized for clarity? |
| *Writing Style* (Tone) | — | Is the message expressed simply, clearly, concisely? |

Is the style direct and natural—appropriately formal or informal?

Is it neither so pretentious nor so awkward that it gets in the way of communication by calling attention to itself?

Is the "tone" appropriate? Is the language courteous? Does it reflect our willingness and ability to disagree without being disagreeable? to be firm without being dictatorial?

lards are used in appraising letters during the workshop

n, to make it easier to identify *specific* strengths and weak-
ne he letters being appraised, we also use the following more detailed checklist:

## Writing Appraisal Chart

1. Is it COMPLETE?
   a) Does it give all the necessary information?
   b) Does it answer the specific questions asked?
   c) Does it give additional information the reader needs?
2. Is it CORRECT?
   a) Is the information correct?
   b) Do statements conform to policy and procedures?
   c) Is the writing free from crudities of grammar, spelling or punctuation?
   d) Does the "set-up" conform to standard office practices?
3. Is it CLEAR?
   a) Is the thought logically developed?
      Do paragraphs clearly reflect this development?
   b) Is the sentence structure clear?
      Are there any constructions that are ambiguous?
   c) Are sentences short enough for ease in reading?
   d) Have connectives been chosen to show correct relationships between ideas?
   e) Is the language adapted to the vocabulary of the reader? (Technical language? abbreviations?)
   f) Is the writing free from "jargon" and "padding"?
4. Is it CONCISE?
   a) Does it contain only essential facts?

b) Are ideas expressed in the fewest words consistent with clarity, completeness, and courtesy?
c) Have unnecessary repetitions and "wind-ups" been omitted?
d) Has unnecessary quoting from regulations been omitted?
e) Has detailed information concerning the routing of the document through the various organizations of the Service been omitted?

5. Is it APPROPRIATE IN TONE?
   a) Is the tone calculated to bring about the desired response?
   b) Is the writing free from antagonistic words or phrases? words with an unpleasant connotation?
   c) Is it free from hackneyed or stilted phrases which may amuse or irritate the reader?
   d) Will the tone reflect favorably on the Service?
6. Is it NEAT, with GOOD MARGINS and CLEAR, CLEAN TYPING?

SUMMARY: How effective is the communication?

UNSATISFACTORY — ACCEPTABLE — FULLY SATISFACTORY

**Can ALL writing meet ALL these standards?**

We have to deal with the reality that not all our writing will meet every standard *fully* and that workload will not permit us to polish every document to the point of perfection.

At the same time, we must avoid letting substandard writing go out just because, as we say, "We have to get the work out." We must face the fact that *getting the work OUT* does not necessarily result in *getting the work DONE!* Repeat correspondence in our files testifies to that point.

Approving a communication that is not fully acceptable adds up to taking a calculated risk. This means that we must use good judgment in determining *in what specific ways* the writing falls short and what effect its shortcomings will have on accomplishing its purpose and on our relations with the receiver.

Two standards must be met, to the best of our ability, in *every* written document:

CORRECTNESS — All communications must be correct—no question about that.

APPROPRIATE TONE — All communications must be courteous and appropriate for the situation.

Other standards must be met, at least to some extent:

The writing must be COMPLETE to the extent that it is RESPONSIVE; that all important points are covered.

It must make unmistakably CLEAR to the receiver, at a minimum, key points in explanations and instructions.

It must be CONCISE to the extent that conciseness is critical to clarity and to tone.

It's possible, however, that some writing may be approved (with the notation that "next time" certain improvements should be made) if they:

Are *too* complete—contain more information than the receiver needs, but not so much as to confuse him.

Have some sentences which are not crystal clear, *provided* that key points are clear and that, in context, the sentences will not be roadblocks to clarity.

Are not so CONCISE as they should be in terms of economy or the style we're working toward.

Another reality we must face is that people will differ in their judgment of whether the writing is *clear*, *concise*, and *appropriate in tone*.

The originator is so close to the writing that it is harder for him to read it in terms of the way it will affect the receiver than for another to do so.

Of the three, APPROPRIATE TONE is the standard on which it is most difficult to get understanding and agreement. It is therefore one of the hardest standards for the writer to meet. It comes closest to revealing how the writer sees the recipient, how sensitive he is to language and its impact on people, and how he thinks the specific situation should be handled.

All written communications are, and should be, judged critically on tone. Those judged most critically are replies to what we might call "complaint letters." In them, we must deal with emotional reactions fully as effectively as we deal with the facts in the case. Tone is all-important here. Even a word or two, thoughtlessly or unwisely used, may require the document to be rewritten.

### The "Acceptability Scale"

Facing the reality that not all written communications will meet every standard fully, we appraise writing in the workshops (as they are appraised on the job) in terms of an "acceptability scale."

At one end of the scale are documents which are clearly unsatisfactory

as communications. At the other, are those which are fully satisfactory (high-quality communications that people can sign with justifiable pride).

The hard job is determining which of those that fall in between the two extremes should be "within our tolerances" and which represent a lower quality than the Service can afford to send out to represent it.

What the workshops hope to help you and others accomplish is to move most of our writing out of the grey area and closer to the "fully-satisfactory" end of the scale.

### Writing Style

One thing that the Internal Revenue Service, along with other Government agencies, has learned is that the old-time "traditional" Government writing style does not produce writing which will meet today's standards.

At its best, that style was too ponderous and too impersonal for all but the most formal communications. At its worst, it was "gobbledygook"—pseudoformal, wordy, stilted, pretentious, and sometimes pompous. It resulted in communications which were not responsive, clear, or concise and which, because they were seen as dictatorial or bureaucratic, were inappropriate in tone.

We should strive for an uncomplicated, natural, direct writing style—one that focuses the receiver's attention on the sense and substance of the message rather than on the writer or his vocabulary.

There is clear evidence that this uncomplicated style is suitable in all our communications, no matter how formal the communication or how high a position the receiver holds. In fact, official communications must be written simply and clearly so that busy receivers, deluged with paperwork, will not have to waste precious time extracting meaning.

The style has the blessing of all Federal agencies—and certainly of the Internal Revenue Service. Directives calling for it, and guidelines for using it, have been widely distributed throughout Government.

Still, some Government writers fear that "because we've *always* used the traditional style," we must continue to do so if we want our writing approved and signed by our managers. Hopefully, the writing workshops for *both* managers and originators will help dispel this notion.

Others have misgivings about the style because it is informal. They perhaps fear that writers will go overboard and use a style that is too breezy or that is so informal as to seem almost chummy.

We must, of course, avoid this extreme. Our communications deal with serious subjects about which the receiver may already be quite sensitive or about which he may have antagonistic feelings. We must

be careful to avoid any suggestion of breeziness or flippancy. Instead, we must work for a style that permits us to show regard for his feelings and respect for his personal dignity—but at the same time deal objectively and matter of factly with the situation.

We must also avoid the other extreme—being overformal and too impersonal. In the past, many writers used the *same* degree of formality in *all* their writing—whether they were writing a tax ruling or determination letter to a large corporation or replying to a taxpayer who asked when he would receive his refund or why he couldn't claim his mother-in-law as a dependent.

We can write as formally or informally as the situation requires and still use an uncomplicated, natural, direct writing style.

Hard to do? Not really. It's the kind of writing you, as a reader, like to get from business organizations or Government agencies with whom you deal—and the kind of writing you like to read off the job in articles, magazines, and books.

More important, it probably represents the way you *talk* to people about official matters. If so, it will not require you to shift gears when you start to dictate or write a letter or memorandum. You'll simply ask yourself, "If I were talking with this person across the desk or over the telephone, how would I *say* it?" You'll modify it slightly when you write, of course. For writing can never be quite the same as speaking. But the more nearly it approximates thoughtful, disciplined speech, the better.

### Characteristics of this style

What distinguishes a communication written in this style from one written in governmentese or gobbledygook?

1. It lets the receiver know at the outset what it's about—plunges right into the message without a lot of unnecessary windup or rehashing of the incoming document.
2. It sets the tone (establishes the climate) in the first paragraph and carries it throughout the message instead of relying on a stereotyped "sugar paragraph" at the end.
3. It has a pattern of organization which is easy for the receiver to follow; often gives the answer first and then the reasons for it.
4. It speaks directly to the receiver—prefers the personal pronouns *you, we, they,* and (when appropriate) *I* to the impersonal *it, the taxpayer, this agency,* and *the writer.*

5. It is expressed in familiar, everyday words; does not add to the complexity of the subject matter by using technical or other unfamiliar language.

6. It compresses ideas into relatively short paragraphs and sentences (we call them "bite-sized").

7. It connotes *action*—uses action words and direct, "head-on" sentences; prefers the active to the passive voice for most sentences.

Using these characteristics as a measuring stick, it's easy to see why the so-called traditional style is not effective. Contrast the before-and-after writing which follows.

Before and After Letters*

THEN . . .

Mr. John Doe
1111 Main Street
New York, New York 12345

Dear Mr. Doe:

Agreeable to your communication of August 24th, we have consulted our actuarial department to ascertain the status of subject policy.

Inasmuch as your payment on said policy was due on August 20th and this classification carries a 31-day grace clause, your period of grace does not expire until September 20th.

Therefore, permission is hereby granted to delay remittance until that date. Trusting to hear from you by that time, I am

Very truly yours,

NOW . . .

Mr. John Doe
1111 Main Street
New York, New York 12345

Dear Mr. Doe:

I am glad to tell you that your policy (975 123 456)

*Used with permission, New York Life Insurance Company.

is still in force. It has a 31-day grace period; so you may pay your August 20 premium any time up to September 20.

Sincerely yours,

BEFORE THE WORKSHOP . . .

Dear Mr. Doe:

We are replying to your letter of June 22, 19—, and recent telephone conversations regarding duplicate payments of $11.33.

Our records indicate that two (2) payments of $11.33 were received and applied to_____, Account Number _____, and _____, Account Number _____. The adjustment is in process, and you may expect to receive your refund within the next three (3) weeks.

We regret the delay in replying to your correspondence, but in large paperwork operations such as ours, it is extremely difficult to completely avoid incidents of this kind. We will do our utmost to see that they do not recur and that you will be served more promptly and efficiently in the future.

Very truly yours,

AFTER THE WORKSHOP . . .

Dear Mr. Doe:

Within three weeks you will receive a refund check for $11.33, the amount of the duplicate payment you made on your _____.

When we checked our records, after receiving your letter of June 22 and talking with you, we found that we had received duplicate payments.

Thank you for helping us straighten this matter out.

Very truly yours,

## Let's not be too hard on ourselves

A word in our defense. Many of us worked hard to acquire the traditional style. And what we hoped to accomplish with it, we must still accomplish with the modern style.

One reason we used the third person and its companion—the passive voice—was to make it clear to the receiver that the instructions and interpretations were from the Service, not from any one individual in it. We wanted to make clear also our objectivity in administering and interpreting the tax laws.

> We still must do this. But we don't have to rely on the third person, the passive voice, and a mass of qualifying words to accomplish our objective. In fact, we know now that they did not accomplish it.

We often used hedging instead of direct language to protect the Service from those who might, intentionally or unintentionally, misinterpret or misuse our communications.

> We still must be discreet. But we need to remember the wise saying, "A little protective armor saves a ship; too much sinks it."
>
> We must use good judgment in determining when it is necessary to use qualifying or somewhat vague language and be careful to use it sparingly.

We thought communications from the Government to its citizens should be dignified. And they should. But our communications indicate that we thought it would be undignified in our writing to admit that we had made a mistake, to thank a person for calling our attention to the mistake, or to express regret for any inconvenience we might have caused him.

> What we did not take into account is the fine line between dignity and pomposity. Nor did we consider that the kind of dignity we most admire, in an individual or an agency, is a simple, natural dignity—of manner and of expression. It is *this* kind of dignity we must strive for in our communications.
>
> We also seemed not to realize that most people have more respect for an individual or an agency which admits to an honest mistake and states frankly what action has been taken to correct it. Many of our letters now show that we take this view.

We knew that, in many situations, we must be firm and specific, as well as courteous.

> Our language, however, often communicated more than firmness. It caused many honest taxpayers to feel that we thought *all*

taxpayers were searching for ways to defraud the Government and to wrongfully avoid paying their taxes. Many construed what we thought of as firm statements to be threats.

It communicated to some that the "burden of proof" meant proof that they were innocent of fraud, not proof that they were entitled to an exemption or a dependency credit.

Finally, we tended to rely so heavily on the WEIGHT OF THE LAW and on our authority under it that our writing did not always show clearly that we recognize, as an important part of our job, giving taxpayers clear, courteous explanations of the law and helping them meet its requirements.

The "modern style" is flexible. With it, we can accomplish all that we tried to do using the traditional style. All we need now is to adapt it to our needs. Doing so will pose some problems for us, but none that we can't resolve.

One problem will be trying to substitute new language and review habits for old. Breaking habits of any kind is hard. It requires sustained, disciplined effort. And the temptation is always present to slip back into the old, familiar habit. Like the cigarette smoker who has no trouble "stopping," yet usually *starts again*, we have to work not only to acquire the new habits but to keep them.

Perhaps the hardest problem will be to mesh the efforts of all the people involved in the writing process—the executives, managers, supervisors, and professional employees. For though writing (as you know) is a highly individual activity, in Government it is also a group effort.

This is the reason the IRS Writing Improvement Program includes writing workshops for managers and supervisors as well as for originators.

Unit 2

# Steps in Writing

The job of writing is much like the carrying out of the work assignment it represents. Both require you to—

- Prepare for the task
- Perform it
- Evaluate it (and, if necessary, make corrections)

All three steps are necessary if the job is to be done well and represent professional work.

## Planning

Before beginning work on an assignment, you need, of course, to PLAN—to pin down the specific purpose of the assignment, decide what needs to be done, identify the sources of the information you need, and map out your course of action. The more complex and significant the assignment, the more time and effort must be devoted to planning it. But even the most routine assignment requires at least minimum planning.

So with writing. You must plan before you write or dictate—pin down the purpose of the communication, select only the most pertinent of the facts involved, decide how to arrange them for the receiver, and how to express them so he will understand them.

## Evaluating

As you near the end of your work assignment, you evaluate the work you've done to be sure you have done everything necessary and done it correctly.

The same with writing. Once you have written a communication (in draft or in final form), you need to evaluate it to be sure it can be relied on to do its job. You check it to see whether it is:

COMPLETE (Responsive)
CORRECT
CLEAR
CONCISE
APPROPRIATE IN TONE

### Making corrections

If, after evaluating your work, you find loose ends, gaps, or any errors, you make the necessary changes or additions before presenting or submitting it.

This step is even more necessary in writing, for revising is part of the writing process. Few writers are expert enough to produce a good communication with their first effort. The more complex and significant the communication, the more essential the revising or rewriting. Even routine writing often requires editing, though its being routine means that it is not really a "first effort."

### The steps that spell "power"

To make it easier to study these steps during the workshops, we expand the basic three to these five:

PLAN
ORGANIZE
WRITE (or dictate)
EVALUATE (appraise)
REVISE (edit) or REWRITE

It's no accident that the initial letters spell POWER! That's to make it easy for you to remember them and to remind you that taking these five steps will help you put more power in your writing.

## Planning the Writing

Time devoted to planning represents an investment instead of an expenditure. Here, judgment and disciplined effort are necessary—judgment in taking only the time essential to planning, and disciplined effort in changing work habits if you have not been accustomed to conscious planning.

### Advantages of planning

Whether you are preparing a letter or a complex report, planning carefully before you write or dictate offers you and your reader many advantages; it—

1. Spares you the distraction of trying to phrase ideas while you are organizing your thinking.
2. Enables you to concentrate on one thought process at a time.
3. Lessens the probability of your omitting essential facts and including unessential ones.
4. Increases the likelihood that your ideas will be logically arranged and clearly expressed.
5. Increases the likelihood that your communication will do the job it is intended to do.
6. Permits you to maintain a consistent and appropriate tone throughout the communication.
7. Saves time—yours, the secretary's, the supervisor's and the receiver's.

## Your primary consideration—the receiver

Throughout your planning—whether you are writing a letter to a taxpayer or his Congressman or writing a memorandum or an informal report to Internal Revenue Service managers—your main consideration should be the person who will receive the communication.

Keeping in mind *who* gets the information will help you—

1. Consider, from *his* point of view, the problem or problem-situation that involves him.
2. Include only information that will be helpful to him
   a. Give him only the background information that *he* needs
   b. Give him only as much *technical information* (references to, and quotations from, specific sections of the law, regulations, or manual) as he needs and will comprehend
   c. Give him only the *facts* he needs to make decisions or take action
   d. Give him only the discussion or explanation necessary to help him understand and accept your conclusions and/or recommendations and, if necessary, act on them.

   This is a major point—requiring judgment and perception. Many communications fail because the writer RECORDS all the information he has taken into account in reaching *his* conclusion, instead of COMMUNICATING only the information the reader needs.
3. Decide what approach is best designed to bring about the desired results—what "tone" and what language will be both clear to the reader and appropriate for the situation.

## Planning a reply

Though planning is planning—just as someone once said that "Pigs is pigs"—planning a *reply* presents a somewhat different problem than planning a communication that you originate.

a. Read the incoming letter or memorandum carefully, underscoring significant points or making marginal notes about them. Oddly enough, a comparison of our replies with the incoming document shows clearly that we do not always read the incoming item carefully—we overlook points raised and ignore questions that should be acknowledged if not answered.

b. Pin the problem down tightly. What EXACTLY is involved? Look beyond what the writer has said to what you, with your greater knowledge of the subject, know is implied in the situation. Search for "meaning" instead of relying solely on the written word.

c. Determine what course of action is necessary: exactly what needs to be done, what the receiver should be instructed to do, or what we should tell him we will do or have done.

d. Consider what pattern of organization will best accomplish your purpose; what tone is appropriate; what language will be both clear to the reader and suitable for the situation.

## Planning the communication you originate

However inadequate the incoming letter or memorandum is, it at least gives you some idea of what your reader is like and what information he has and needs. It also gives you a framework for your reply.

When you originate a communication, however, you must rely on your experience in similar situations and on your ability to speculate about the receiver:

- how he will use the information
- how much he already knows about the matter (so you can decide how much background information he will need and how detailed your discussion or explanation should be)

  (For the lay taxpayer, for example, with little knowledge of tax law, even a detailed discussion and explanation of the technical aspects or intricacies will be of little help. He lacks the "frame of reference" for it—has nothing to relate it to—and is usually confused more than helped by a lengthy explanation.)

- what his "reaction" is likely to be (so you can choose an approach designed to persuade or convince).

In planning this communication—

a. Decide EXACTLY what you want him to DO or to KNOW as a result of your communication (list these points)

b. Plan to give him enough background information and explanation so he knows not only WHAT you want but WHY AND WHEN YOU WANT IT.

## Organizing Your Writing

### Organization is a communication tool

The speaker can use many tools in communicating—language, the organization of his material, gestures, facial expressions, voice inflection, and change of pace.

The writer has only two: language (word choice) and organization. His word choice is vitally important. But the way he organizes the whole communication and each of its parts (paragraphs and sentences) is equally important.

In this section, we speak only of organizing the whole communication; later sections deal with organizing paragraphs and sentences.

### Organization is for the reader

Though organizing helps the writer in his thinking, all organization is for the reader.

It consists principally of:

1. sorting out, from the mass of data or information, what the reader needs

2. grouping those topics that belong together (these groups later become paragraphs in letters—sections in longer documents)

3. arranging these groupings into an overall pattern that shows how each relates to the others and how they add up to a conclusion.

This is the writer's job. The reader is often too unfamiliar with the subject matter (and with the way the writer is dealing with it) to do the

organizing job well. Even if he can, he should not be obliged to do for himself what the writer is expected to do as part of his job in the communication process.

## Techniques of organizing

When we speak of organizing, we do not mean simply coming up with a format. Nor do we mean preparing a formal outline except for the long, complex communication (which requires one).

Since paragraphs show the organization of the document, we are referring to the process by which you decide how to assemble ideas or information on a given topic into a paragraph and how to arrange these paragraphs into a pattern suitable for the type of communication and for the reader.

Sounds formidable? It need not be. You can select a method (the simpler, the better) that fits in well with your work habits. Here are some suggestions that may help:

1. List the main points your communication will cover.

   Each will probably become a paragraph unless, during the organizing process, you find that the point (topic) is too heavy to be manageable and needs to be broken into subtopics.

2. Jot down under each point key words, facts, statements, citations, etc., relating to it.

   Don't try for a final arrangement at this point, especially if you have a number of items. Just get them down under their main headings.

3. Next, rework the items under each main heading. Put them in proper sequence. (You can do this by simply numbering them.)

   Remember the natural emphasis points of the paragraph and let them work for you. Put the points you want to emphasize where the reader can't miss them—at the beginning or the end of the paragraph.

   If your reworking shows you that the topic is too heavy—that you've included too much under one heading—come up with headings for subtopics. Each of them will become a paragraph.

4. Finally, decide on paragraph order—on the pattern of organization for your letter, memorandum, or report.

## Patterns of paragraph order

Although you have a large variety of patterns to choose from, only the three most commonly used will be highlighted here:

the logical (problem-solving) pattern
the psychological pattern
the chronological (time-order or narrative) pattern

The *logical*, or problem-solving, pattern gives the answer or the conclusion AT THE END of the communication as a climax to facts and discussions shown earlier.

The *psychological* pattern is in reverse order. It answers the question, makes a general statement, or gives the conclusion FIRST and then gives supporting facts and the reasoning that led to the conclusion.

The *chronological* pattern lists events in the order they have occurred or are to occur.

### 1. The logical pattern

This pattern has become almost traditional with us. We use it not only in most of our reports but in many of our letters and memos as well. Paragraphs in this pattern would follow this kind of sequence:

| | |
|---|---|
| Cite authority for the communication: | This refers to your letter of June 13, |
| Identify or restate the question or issue: | in which you ask why you are not entitled to a dependency credit for your daughter . . . |
| Give pertinent facts: | You indicate that she lives in your home and that you pay all her expenses except those covered by the $100 which your estranged husband sends you each month. |
| Cite the governing section of the Code or regulations: | Section ——— of ——— provides . . . |
| Discuss application of the law to this case: | To be entitled to a dependency credit, a taxpayer must substantiate the fact that he contributed more than 50 percent of the total cost of the dependent's support during 19—. |

| | |
|---|---|
| Give conclusion or recommendation: | If you have cancelled checks or other receipts which show . . . please send them to us promptly so we can reconsider your claim.<br><br>If you have not, please complete the enclosed waiver and return . . . |

This arrangement is a written documentation of the way the writer thought through the problem. He takes his reader, step by step, from the statement of the problem to the conclusion.

It is an easy pattern for the writer. In fact, he can use it as a guide for solving the problem. In countless instances it has served both us and the receiver well.

It can, however, pose a problem for the receiver who is less interested in *how* the writer reached the conclusion than in the conclusion itself. The reader often becomes impatient while following the writer's reasoning. He wants his answer as soon as possible and considers the suspense time-consuming.

Those who frequently receive revenue material often avoid this suspense. They're familiar with the pattern—know where to find the conclusion. They read the opening paragraphs, which give the issue. Then they skip over the intervening material to the conclusion or recommendation. Finally, they go back and check the facts and reasoning against the writer's conclusion.

When they do this, they're converting the logical pattern to the psychological one that many readers prefer.

### 2. The psychological pattern

A letter in this pattern might have its paragraphs in this order:

| | |
|---|---|
| Identify the question or issue and give the answer or conclusion at once: | The dependency credit you claimed for your daughter was disallowed because it was also claimed by another taxpayer, who has submitted information substantiating his claim. |
| Give the reason or the governing law: | A dependency credit is allowed the person who is able to show that he contributed more than 50 percent of the total cost . . . |
| Show how it applies in this case: | If you have cancelled checks or other receipts which show that you |

furnished more than half of the support, please send them to us promptly so we can reconsider your claim.

If you have not, please complete the enclosed waiver and return it . . .

The taxpayer who wants to know the answer to a specific question may not be interested in the law or even in the underlying philosophy. He may want only his answer. You save his time and you meet his need directly when you use this pattern. There is a fringe benefit, too; you improve the image of the Service when you answer the taxpayer's question directly instead of burying it at the end of a long dissertation.

The manager who tries to keep abreast of an increasing tide of reading matter will appreciate this pattern. He can read the opening paragraphs and know what your letter or memorandum is about, who authorized it, and what your conclusion or recommendation is. Without reading the entire document, he has the essential information.

The psychological pattern is suited to the following types of communications:

Very short letters
Very long memos or reports
Letters that say "yes"
Letters on noncontroversial subjects

It is ideally suited to letters that say "yes." If you have good news for the reader, give it as early as possible in the letter. In letters that must say "no," the traditional (logical) pattern may be better. The negative answer may be more palatable if the reader understands the reasons for the answer—reasons that he might not read if he had received the full force of the "no" in the first few lines.

### 3. The chronological pattern

This pattern is useful when ideas or information may be presented as a series of events. Here, the logical thing—and the easy thing for the reader—is to start at the beginning and go straight through to the end.

This pattern is often used in letters which answer questions raised by the taxpayer or his Congressman about the progress we are making in auditing a return or in processing a claim for refund.

Often, however, we leave to the last paragraph the general statement about where we stand at this point. Taking the approach used in the

psychological pattern, we could improve the letter by making this statement first and then tracing the case history.

### It's a matter of judgment

You will find no set rules to tell you when to use each of these three patterns. You must use judgment and empathy in choosing the one best suited to the communication and to the receiver.

## Writing (or Dictating) the Communication

You have planned what to say and have decided how you will arrange your ideas. Now you're ready for the third step—writing or dictating.

### Try dictating

Dictating your letters or memorandums will both increase your production and improve the final product. Writing drafts in longhand is a time-consuming process. Dictating can cut this time drastically. And, because it's more like talking than writing, it can help you overcome poor writing habits that stand in the way of your writing directly and simply.

Don't think that you must dictate a final version of every letter or memo while you are trying to add dictating to your other skills. Instead, dictate a draft and use it as a working paper to edit and revise. Abandon this practice once you feel comfortable in dictating, reserving it only for the complex, significant letter, memo, or report.

The typed draft may bring to light ambiguities, vague expressions, wordiness, or other weaknesses. The pressure of time and of a heavy workload might make you hesitate to have a finished product retyped to correct such weaknesses. But a draft? No problem. Make the corrections—and you may take the step that makes the difference between a communication that *almost* does the job and one that can be counted on to do it.

### While you write or dictate

Whether you write or dictate, follow these suggestions:

1. Stick to your plan—don't take side excursions.
2. Concentrate on one thing: capturing on paper the ideas you included in your plan.

3. Try to "talk to the reader" as you write. If you bog down on a sentence, the chances are it's trying to say too much. Stop and ask yourself how you would SAY it. Then begin again.

4. Listen to your dictation. After you have completed your workshop training, you'll catch yourself slipping back into habit language. If you hear this taking place, quickly substitute. Gradually, you will find yourself *revising* the letter or memo while you write or dictate.

### A bit of counsel

Don't *consciously* apply writing principles while you write or dictate. Subconsciously you will apply them—and that's good.

But if you concentrate too much on them, you may "freeze" and begin thinking more about the writing itself than about your reader and the purpose of your communication. (Like the centipede who managed very well until someone asked him which leg he moved first.)

As you work at improving your writing, you will subconsciously apply an increasing number of principles. The best time for making these improvements is during the next stage—when you evaluate or appraise your writing.

## Evaluating (Appraising) the Writing

### Appraising is reviewing, not editing

Appraising must precede editing, just as planning must precede writing. But appraising and editing are two separate operations.

Appraising writing is like appraising or critiquing a speech someone is giving, a session an instructor is teaching, or an audit a co-worker or subordinate is conducting. All are meant to be constructive.

In critiquing the speech, instruction, or audit, you look for ways it is being done well and for ways it could be improved. In rating the total effort, you base your judgment on standards that have been set up as a measuring stick. As a final step, you tell the person whose work you have critiqued about its strengths and suggest specific ways he can improve it.

During your critique, you don't interrupt the speaker, the instructor, or the agent at frequent intervals to tell him what he should do differently—how *you* might do it if you were in his place.

Writing should be appraised in much the same way. When you begin your appraisal, *don't pick up your pencil and start editing.* Read the entire document thoughtfully. Look for both strengths and weaknesses. Decide how you will rate it in terms of the standards agreed upon.

Then, and only then, call attention to its strengths and point out weaknesses that should be corrected in this, or the next, document.

(Appraising drafts, your own or someone else's, is a different story. The writing was put in draft form because the writer intended it to be reworked. Here, appraising and editing come close to merging into a single operation.)

### Benefits of appraising

Increasing your skill in appraising your own and other people's writing will pay dividends. On the job, it will help you steadily improve the quality of your written communications and show that you are willing to assume responsibility for them. In the workshop, and back on the job, it will help you master writing principles and apply them with ever-increasing skill.

Appraising improves your writing because it requires you to apply your analytical skills to the writing job. To improve your writing, you need to be able to see it clearly and objectively—to recognize not only whether it does the job but why it does or does not.

Surprisingly, many of us have not been trained (and have not trained ourselves) to appraise writing critically. We need to learn what to look for—how to spot words and sentences that threaten clarity, conciseness, or appropriate tone. We also need to identify the basic writing principles these weaknesses violate so we can apply those principles in correcting them.

Taking part in appraising other people's writing, as well as your own, during the workshops will help you:

1. To develop your analytical skill.

   It's easier (and less painful) to appraise someone else's writing. You can judge it objectively because neither your pride of authorship nor your language habits get in your way.

2. To learn from writing practices and styles different from your own.

   Since there's no *one* way of writing an effective communication or a sentence, studying how others have written and

comparing their writing with your own can give you good ideas for improving.

3. To see firsthand how your fellow trainees differ in their interpretation and evaluation of the writing being appraised.

   This experience will reinforce your understanding of the risks every writer runs of having readers fail to comprehend his message or react negatively to what he thought was "good" tone.

4. To find out how others view your writing. When your writing is appraised by the group, you will get perhaps the best feedback you have ever had on the strong and the weak points of your writing.

This workshop experience will prepare you to do a better and more objective job of appraising your writing when you return to your desk.

### On-the-job vs. workshop appraisals

The main purpose of on-the-job appraisals is to determine whether the finished document you are reviewing (your own or someone else's) can be sent out. Your aim is to approve it if it is within the "acceptability range."

On-the-job appraisals can also be used to help the writer improve his writing skill, provided carbons of the accepted document are marked to call his attention to its strengths and weaknesses.

In contrast, workshop appraisals have, *as their sole purpose,* helping the writer improve his writing and editing skills. Letters are not appraised in terms of whether they are "within our tolerances"—but in terms of how they can be improved.

### Techniques for appraising

All letters, memorandums, reports, etc., should be appraised in terms of:

PURPOSE—what they're expected to accomplish
RECEIVER—who gets them

For this reason, the *first step* in appraising is to read carefully the incoming document, if any.

Appraising next moves through these phases:

Phase 1—*Overall evaluation—first-impression appraisal*

Standard: Can the outgoing document be expected to accomplish its purpose in a way that reflects favorably on the Service?

This is a once-over-lightly appraisal. During it, you instinctively note the appearance of the material—whether its typing is neat, its margins even, the whole a page that invites reading. You'll also "sense" the tone. But this is just a *reaction,* not an appraisal!

Make a mental note of your observations and consider them later when you rate the communication.

Phase 2—*The basic appraisal*

Standards: Content, organization, writing style (tone)

CONTENT —Is the letter RESPONSIVE? (does it stay with its purpose?)

—Is it COMPLETE? Is it CORRECT?

ORGANIZATION—Is the pattern of organization suitable?

—Do the several parts (paragraphs and sentences) fit into the pattern properly? or will some ave to be relocated?

WRITING STYLE (TONE)—Is the writing CLEAR? CONCISE?

—Is the style direct, natural, uncomplicated?

—Is the TONE APPROPRIATE?

Phase 3—*Rating the document*

Standard: The "acceptability scale"

UNSATISFACTORY (must be revised or rewritten)
ACCEPTABLE
FULLY SATISFACTORY

Identify the factors on which you based your decision.

Phase 4—*The painstaking review*

Standards: See the detailed "Writing Appraisal Chart," page 10 of Unit 1.

This review is part of the "editing process." It pinpoints specifics that would improve the communication. Workshop appraisals emphasize this phase because of its value as a teaching device.

## Revising or Rewriting

### Let's define terms

This guide does not distinguish between *revising* and *editing*. Both are used to refer to minor changes in language or organization that will add to the clarity, conciseness, tone, or general effectiveness of the writing.

When we speak of *rewriting* something, we mean that the original version must be cast aside. No minor adjustments will make it acceptable. The writer must start from scratch and come up with a new version.

### Why edit?

The purpose of editing is not simply to polish what may already be a good piece of writing. Rather, it is to make the improvements necessary if the writing is to do its job well.

The primary purpose of editing is to clarify. It accomplishes this by:

1. condensing writing (compressing meaning into fewer words),
2. relocating words, sentences, and sometimes paragraphs, or
3. inserting or substituting words that will be clearer to the reader or that will make the writing read more smoothly.

Some people liken editing to pruning. Good pruning is not so much a matter of cutting out major stems and branches as of cutting a twig here and a small branch there, until a clean, vigorous bush emerges, stripped of all small, unproductive branches.

So with revising or editing. Crisp, clear writing results not necessarily because of major revisions but because of the cumulative effect of minor revisions, not one of which was, in itself, important.

The beginning gardener may be appalled by the appearance of the pruned bush. It may look stark and ugly to him because, unlike the experienced gardener, he is unable to see the strength and vigor that results from pruning. The writer who is unaccustomed to editing may, at first, be similarly appalled. He may think his edited writing is naked and scrawny. Experience will show him that it has new strength and vigor.

Since editing is an important part of writing, you improve your writing skill as you improve your editing skill.

### Tips on editing

The points to watch for during your editorial review are the subjects of

later units on effective paragraphs, the language of writing, effective sentences. The suggestions here will be covered more fully in those sections.

*Compressing meaning into fewer words*—One of the easiest ways to say something in fewer words is to use active verbs instead of passive. Instead of saying, "It was recommended by the Director," compress the words to "The Director recommended." Watch for wordy expressions, such as "in the event that" instead of "if." Prepositional phrases often expand into word wasters. Check for words that say the same thing twice—"brief brochure," for example, or "repeat it again." Watch for waste words in such expressions as "give consideration to" instead of "consider."

*Relocating words*—Check for misplaced modifiers—those that say something you never intended. These modifiers may be single words, phrases, or clauses; they may have such technical names as "squinting" modifiers or "dangling" modifiers. To correct any of these errors, by whatever name they use, put the modifiers as close as possible to the words they modify.

Subjects and verbs often get widely separated, especially in long sentences. Try to keep them together. Often you will find that by bringing the subject and verb together you have made the sentence more direct and "head-on."

*Inserting or substituting words*—Words that detract from tone need to be watched. Check to be sure you have not used words with connotations that are unpleasant or words that imply judgmental instead of factual statements. Often you may want to substitute a specific word for a general one. A word that may be clear to you as the writer may be unknown to the reader. Check your words to be sure they are clear from his standpoint.

You will doubtless use all these methods as you edit your drafts. However, the one that you will use most is the first—condensing or compressing. In doing so you will delete some of your expressions or perhaps your material. The goal of editing is not so much deletion as compression—putting the same amount of information into fewer words.

### What to rewrite

Edit your *drafts*, of course—that's the advantage of having difficult communication in draft. You can edit to your heart's content and turn in a finished document that you can be proud of.

But what about the finished letter or memo. When must it be revised—or, perhaps, rewritten?

Reviewers and originators alike have trouble with this question. We

discussed this in considering whether all communications can be expected to meet all standards.

Most agree, however, that the finished document must be revised or rewritten if

- it is not technically CORRECT,
- it is so INCOMPLETE or UNRESPONSIVE that it will not do its job
- an important point will not be CLEAR
- the TONE will offend the reader or represent the Service unfavorably.

Sometimes only a word, a phrase, a single sentence must be changed, inserted, or deleted to overcome the problem. But this fact does not lessen the importance of making the correction.

As you appraise other things you've written, you may decide that they will be acceptable. But you may itch to change them—to substitute a word here, shorten a phrase there. You can't yield to temptation. Work is piling up; time is short. Let these items go—but mark the corrections on the carbon you keep. And let the *next* letter or memo you write on that subject be the revision of the one that fell short of your expectations.

Unit 3

# The Language of Writing

## Language principles—an overview

In written communications we must depend on only two factors to get meaning across to readers:

(1) *Organization*—Material organized into a pattern the reader can recognize and follow.

(2) *Language* —Words which will be clear to the reader, concise within the bounds of courtesy, and appropriate for the situation.

In this unit we will discuss language principles from three points: clarity, conciseness, and appropriate tone. You will recognize them as part of the Appraisal Chart.

### For clarity:

—Use everyday words

—Avoid clear only if known (C[illegible]K) language or technical terms

—Use specific words

—Use words economically

### For conciseness:

Practice word economy by:

—Reducing weighty sentence parts

—Shortening prepositional phrases

—Avoiding doublets

—Avoiding overuse of passive voice

—Avoiding roundabout expressions

**For appropriate tone:**

Write for your reader
—Choose words familiar to him
—Be human: treat him as an individual
—Show respect for his personal dignity
—Be aware of the emotional content of words

## For Clarity

### Use everyday words

Because a written communication is a substitute for a face-to-face or telephone conversation, write as if you were talking to the reader across your desk. Language that is simple, clear, and dignified is suitable for both the conversation and the written document. Don't use long, blown-up words just because your communication is written instead of spoken. Often in our attempt to write with dignity we fall into the trap of thinking that big words and an inflated style will give our writing the proper tone. Readers do not respond favorably to pretentiousness. What we mistakenly call dignity, they call pomposity.

| *Don't say* | *Try these* |
|---|---|
| ACCOMPLISH the project | DO the project |
| ADVISE this office | Please LET US KNOW |
| AFFORDS US AN OPPORTUNITY | ALLOWS (PERMITS, LETS) us |
| AMELIORATE the situation | IMPROVE the situation |
| APPRECIATE YOUR INFORMING US | Please LET US KNOW |
| ASCERTAIN THE FACTS | LEARN, FIND OUT |
| ATTEMPT TO PROCURE | TRY TO GET |
| As you DEEM APPROPRIATE | As you THINK (CONSIDER) |
| EFFECTUATE IMPROVEMENT | IMPROVE |
| EXPIRATION of the period | END of the period |
| IMPLEMENT the decision | CARRY OUT the decision |
| INITIATE action | BEGIN action |
| RENDER EVERY POSSIBLE ASSISTANCE | HELP all we can |
| TELEPHONIC CONVERSATION | TELEPHONE conversation |
| UTILIZE (UTILIZATION) | USE |
| VISITATION | VISIT |

## Avoid "COIK" language and technical terms

Every profession or business develops its own specialized vocabulary. Its members who speak this language fluently are set apart from the great majority to whom it is only jargon. If you are writing to another member of your profession, there is no reason why you should not use the terms both of you understand. These terms are a kind of shorthand both members understand; you can say things much more briefly and exactly than you can if you must use the language outside your profession.

But if you are writing to someone outside this charmed circle, don't use the specialized language of your profession unless you are sure he, too, understands it. Your language is to him "COIK"—a word coined from the initials of the words "Clear Only If Known." The computer language of data processing is COIK to the Administration employee; the jargon of the personnel clerk is COIK to the revenue agent. If you must use this language in your writing to persons who may not understand it, try to explain the technical terms.

Some common words have taken on a specialized meaning for us. We understand this meaning, and we assume—falsely in many cases—that the reader also knows the meaning. For instance, we say, "The tax will be *abated.*" According to the dictionary this can mean either *reduced* or *eliminated*. Few taxpayers understand the steps and the time involved to *associate* a claim or *process* a case. When we speak of "making a determination," we mean a specialized procedure carrying legal weight for the Service. To the taxpayer these words may be only a fancy way of saying "making up your mind."

Some of our language comes from the legal vocabulary that is part of Revenue's foundation. By all means use these terms when you write to lawyers; avoid them when you write to lay taxpayers.

| *Don't say* | *Try these* |
|---|---|
| We will hold the matter in ABEYANCE . . . | We will SUSPEND ACTION on the case (or TAKE NO FURTHER ACTION UNTIL . . .) |
| Use this form IN LIEU of that one. | Use this form INSTEAD OF that one. |
| PER annum, diem, etc. | A year, day, etc. |
| The law PRECLUDES . . . | The law FORBIDS (does not permit) |
| The ruling was PROMULGATED . . . | The ruling was ISSUED . . . |
| The taxpayer and his SPOUSE . . . | The taxpayer and his WIFE (HUSBAND) |

## Use specific words

Don't think you must strike all abstract words from your writing. Many of the subjects we discuss are abstract, and to try to express these generalities in specific words will make our communications longer and no clearer. If we follow two general principles, however, we will do much to make our writing more specific:

1. Don't hide behind blown-up words.
2. Be as specific as you can.

It is not always possible to make clear-cut statements. Sometimes policy or circumstances require us to write in generalities. Recognize these times and respect them. Don't, on the other hand, write in polysyllabic generalities when there is no need for doing so.

| *Don't say* | *Try these* |
|---|---|
| Authoritative opinion appears to indicate a negative attitude . . . | The director does not approve . . . |
| Material submitted herewith . . . | Copies of these instructions . . . |
| Additional identifying information . . . | Certified copies of your college record . . . |
| The Manual Supplement contains authorization . . . | The Manual Supplement authorizes . . . |
| Substantial reasons must be shown . . . | You must meet these requirements:<br>1. ———<br>2. ———<br>3. ——— |
| Appropriate promulgation . . . | Distribution? Reproduction? Announcement? What do you mean? |
| Return the form as soon as possible . . . | Return the form within 15 days (by ——— (date)) . . . |
| Advisable (appropriate) steps should be taken . . . | Be specific—fill in the form, reply by June 30, etc. |

These are the expressions that have given government writers the reputation for using hedging, protective language—for never making a direct statement.

## Use words economically

Too many words—even simple ones—waste your reader's time and hinder

his understanding of your message. One of the greatest faults of the language in our writing is using too much of it. Sometimes omitting the unnecessary words will solve the problem; more often, your goal should be compression and not omission.

We need to use restraint in applying this principle. If we pare down too enthusiastically what we believe are excess words, we run the risk of lopping off some words that are necessary to make the meaning clear to the reader. Worse, we run the further risk of making the writing curt and abrupt. It is false economy to save words if we risk either result. Use enough words to be both clear and courteous; there will still be enough useless ones for you to trim away.

## For Conciseness

For instant improvement in your writing, try some of these techniques to shorten and sharpen your writing:

### Reduce weighty sentence parts

(1) Change clauses to phrases:

| | |
|---|---|
| The committee *which was appointed to study these recommendations* has a great deal of work to do. | The committee *appointed to study* . . . The committee *studying* . . . |
| We forwarded a form *which you were to sign and return to this office.* | We forwarded a form *for you to sign and return.* |
| We will expedite the investigation *as soon as the form is returned to this office.* | *Upon receipt of the form,* we will expedite the investigation. |

(2) Change clauses or phrases to single words:

| | |
|---|---|
| There are certain questions *which relate to this issue which are not discussed in this report.* | Certain *relevant* questions are not discussed in this report. |
| The only principle *which is applicable* . . . | The only *applicable* principle . . . |
| *We would like to have you* give this your prompt attention. | *Please* give this . . . |

| | |
|---|---|
| . . . which may *be of assistance* to you . . . | . . . which may *help* you . . . |
| *Prior to the release of* the handbook . . . | *Before releasing* the handbook . . . |

### Shorten prepositional phrases

A trademark of government writing is the long prepositional phrase standing for one word. These phrases grow out of a pretentious style, indirect phrases, and passive verbs. If we made no other improvement in our writing but changing these long-winded phrases to single words, both writers and readers would benefit.

| *Don't say* | *Try these* |
|---|---|
| with respect to the case | in the case |
| in connection with | by, in, for, etc. |
| despite the fact that | although |
| in view of the fact that | because |
| for the purpose of | to, for |
| in the majority of cases | usually |
| in the event that | if |
| on behalf of | for |
| in order to | to |
| during the course of | during |
| for a period of a year | for a year |

### Avoid doublets

Some of the excess words in our writing come from saying the same thing twice. We need not say, "We are AT THE PRESENT TIME preparing our report." The present tense, "are preparing," says that the action is going on now.

| *Don't say* | *Try these* |
|---|---|
| truly relevant information | relevant information |
| a check in the amount of $10 | a check for $10 |
| returns for the years 1973 and 1974 | returns for 1973 and 1974 |
| We must postpone the decision until a later date. | We must postpone the decision. |

### Avoid overuse of the passive voice

Curb the tendency of letting too many "it" and "there" constructions

worm their way into your writing. They help breed passive verbs, which detract from the vigor of any writing, and they lengthen sentences by a "wind-up" introduction. Impersonal, passive constructions like these have won us the reputation of vague writing and overuse of passive verbs. So far as possible, improve this image by substituting a person, such as "we" or "I" or "this office" for the "it" who recommends, believes, or concludes.

| *Don't say* | *Try these* |
|---|---|
| *It is suggested that* you submit . . . | *Please* submit . . .<br>*I* suggest submitting . . .<br>You *might submit* . . . |
| *It is recommended by* this office . . . | *We* recommend . . .<br>*This office* recommends . . . |
| *There is* no uniform procedure *followed* by this office . . . | This office *follows* no uniform procedure.<br>*We* follow . . . |
| *There is enclosed* a copy . . . | *Enclosed* is a copy . . . |
| *There has been included* in the proposal . . . | The proposal *includes* . . . |

### Avoid roundabout constructions

Another device we use to lengthen sentences is burying verbs in nouns. Clues to this practice are such words as *make, have, hold,* or *give.*

| *Don't say* | *Try these* |
|---|---|
| We will *give consideration to* . . . | We will consider . . . |
| make arrangements for a meeting . . . | . . . arrange for a meeting . . . |
| . . . give an answer . . . | . . . answer . . . |
| . . . hold a meeting . . . | . . . meet . . . |
| . . . meets with the approval of . . . | . . . approves . . . |
| . . . makes inquiry regarding . . . | . . . inquires . . . |
| . . . make use of . . . | . . . use . . . |
| . . . is dependent on . . . | . . . depends on . . . |

## For Appropriate Tone

Tone is not an ingredient we decide to add or to omit when we write a

memo or a letter. Like that other intangible, style, tone is built into everything we write. There are many kinds of tone—for instance, helpful, when you give information; sincere, when you apologize; reasonable, when you say "no"; or firm, when you must stick to your guns. The key to the right tone lies in the word APPROPRIATE.

Appropriate tone means one that is *suitable*—suitable for the relationship between the reader and the signer—and suitable for the purpose for which the document is written. Two additional factors found in the tone of any communication are courtesy and objectivity.

The tone of your writing reveals the way you, the writer, see the situation. If you consider the question you are answering too elementary to bother with, the tone of your letter or memo may be abrupt or patronizing. If you let your imagination and your sympathy run away with your better judgment, your reply may be overdone and lack objectivity. If you are thoroughly steeped in the history of the case, the tone of your letter may echo that of the regulations. It is no small task to write a communication that has appropriate tone. Add to this the further restriction that we must rely on only WORDS for appropriate tone, and you begin to understand why this is a problem area.

Here are some suggestions for helping you achieve appropriate tone in your writing:

### Write for your reader

This cardinal principle of effective communication cannot be separated from tone. Because your written communication must "meet and deal" with the reader, apply the same communication principles you automatically use in a face-to-face conversation. For example, at the very beginning of a meeting, an interview, or a conference, we set the tone for the whole session. We express appreciation, make any necessary apology, or express concern. We should do the same early in the written communication.

You improve the tone of your writing as you improve its responsiveness. If the document gives correct, suitable information related specifically to the purpose and to the receiver, the chances are that the tone will be appropriate.

### Choose words the reader will understand

Using unfamiliar language adversely affects tone as well as clarity. If the reader feels that he is being ignored, talked down to, or treated like a statistic, his emotional reaction may block any attempt to understand

the message in the written words. No longer will he make the effort necessary to translate the unfamiliar language into familiar terms.

Speaking the language the reader understands is not only a gesture of courtesy; it is a key to insuring that your communication will accomplish its purpose.

### Be human

Are government writers people? Readers of our letters, memos, reports, etc., have not always been sure. For years we have tried to make our communications impersonal. We may have overdone it. The world consists entirely of agencies, policies, taxpayers, laws, and "it"—especially "it." The taxpayer reading a letter from the Service needs to know that a *person* has considered his problem and that a *person* has written the answer he receives. We can be objective without being coldly impersonal.

The category into which we lump the largest number of people is that of "taxpayers." The taxpayer reading the letter you write may not realize that he, too, is in this category. Don't tell him, "Taxpayers are required to . . ." Instead, write to him: "You must . . ." Don't refer to "the dependents in this case"; say "your children" or "your parents."

Humanized letters are not chummy, undignified letters; they are, rather, letters that show courtesy to the reader and interest in his problem. Use human terms. Don't be afraid to say *you* or *your* or *we* and *I*. Rearrange your thinking and your writing to emphasize the reader instead of the Service.

| *Don't say* | *Try these* |
|---|---|
| *We* refer to your letter . . . | Thank *you* for *your* letter . . . |
| An amended return *will have to be filed* . . . | *You* must file an amended return . . . |
| *We* attach Publication 5020, which describes the medical and dental expenses which may be claimed on income tax returns. | *You* may find the enclosed pamphlet *helpful*. It explains which medical and dental expenses *you* may *deduct* from *your* income tax return. |

Put people into your writing by avoiding the impersonal "it" that introduces a passive verb—"it is believed," "it is recommended," or "it is stated."

| *Not* | *But* |
|---|---|
| *It is requested that* this office be furnished three copies. | *Please send us* three copies. |

| *Not* | *But* |
| --- | --- |
| *It is recommended* that every effort be made to . . . | *We recommend* trying to . . . |

### Keep on an even keel

Government writing must be objective. It must be factual, fair, impartial. Choose words that reinforce these characteristics.

Know the difference between a factual and a judgmental statement. If we say, "He did not sign the form," we are making a *factual* statement. If, however, we say, "He failed to sign the form," we are making a *judgmental* statement. By our choice of the word "failed" we destroy the illusion of objectivity we try to create; this word says that we have already acted as judge and jury.

Be reasonable. We can disagree without being disagreeable. If you must say "no," explain why. A "no" without reasons often leads to repeat correspondence.

If we have made a mistake, admit it and apologize. Don't overjustify the reasons for the mistake, or (what is worse) ignore them. Avoid defensive statements that imply a chip-on-the-shoulder attitude.

### Handle with care

Accept the fact that not all readers will get from the words in your writing the meaning you thought you expressed. We cannot always foresee what emotional impact a word will have; the best we can do is to recognize common danger signals and try to avoid them.

Watch out for words in your writing that point to the reader and say, "You were wrong. You didn't understand. You didn't do what you were supposed to do." Be especially careful about labels. Perhaps you see no difference between "taxpayers who are delinquent in filing returns" and "delinquent taxpayers." Perhaps you prefer the second, shorter form. Your correspondent, however, may react unfavorably to being labelled a "delinquent."

If you have a choice, use the positive rather than the negative way of saying something. For example, "It is our policy not to keep the office open evenings except on Monday" is a negative way to say, "We have set every Monday evening aside to help taxpayers coming to our office."

Be careful about using words that imply criticism or doubt of the taxpayer's intelligence or honesty. One word, perhaps one of our habit-

words such as *claimed*, *alleged*, or *obviously*, can spoil the tone of a letter, memo, or report.

Be tactful. Don't order the reader to take an action if you can just as easily request or suggest that he do so. Explain WHAT is wrong, not WHO is wrong.

The closing part of this unit, called "What Our Neighbors Are Doing," provides excellent illustrations of appropriate tone.

## What Our Neighbors Are Doing

There's an old story about a rooster who rushed into the chickenyard one day, called all the hens around him, and said: "Come with me, girls, I have something to show you." He led the way out of the yard, across the meadow and the cornfield until he came to the fence which separated the farm from a neighboring ostrich farm. On the other side of the fence lay a huge ostrich egg. Pointing to it, the rooster said, "Now, girls, I'm not complaining. I just want you to know what our neighbors are doing!"

Sometimes we profit from seeing what our neighbors are doing, particularly if their problems are somewhat like our own. We may not want to do exactly as they have done, but we may get ideas that help us come up with something of our own.

### Don't be tone deaf

The dictionary defines "tact" as delicate skill in saying or doing just the appropriate thing under given circumstances. Very often when we receive a stupid or nasty letter, it takes patience plus to reply courteously and kindly. But any person who cannot maintain self-control under trying circumstances has no place in the Internal Revenue Service.

In every human relationship, there will be understanding, nonunderstanding, and misunderstanding. Recognize this fact and remain objective and serene. Seek understanding. Explain *what's right* instead of arguing *who's right*. Never use a poison pen. You will never improve your position by writing something nasty. Win your point by taking issue without being antagonistic. Get action by displaying understanding and by using adroit persuasiveness. Practically every situation that arises offers an opportunity to use tact in some degree; mistakes must be corrected; requests refused; misunderstandings smoothed out; and drastic action justified.

Here are a few "Winners and Sinners" from material submitted by field offices.

*SITUATION:*

A corporate officer mails his personal check to the district office to pay a corporation income tax account. The check is not accompanied by a bill and cannot be identified. A delinquent account is issued. A notice is mailed to the corporation, which provokes an irate letter to the Service. We then reply:

*TACTLESS:*

Gentlemen:

You neglected to include the corporation tax notice with your check. As you will note from the reverse of your notice, you were supposed to return the notice with your payment. Since you failed to do so, we had no way of knowing the account to which the check should be credited.

*TACTFUL:*

Gentlemen:

When Mr. Doe's personal check was received in our X District Office, we did not find the corporation tax bill which was to have come with the payment, so we did not know how to apply it.

However, your letter of June 1 gave us just the information we needed to mark your account "Paid in full."

*SITUATION:*

Taxpayer received a delinquency notice and writes the revenue officer inquiring about the assessment.

*TACTLESS:*

Dear Madam:

It should be noted that the instructions state that FICA taxes withheld during the month must be deposited by the 15th of the following month. Since you failed to deposit the taxes withheld for July by the due date, August 15, and did not send them until August 27, we are penalizing you 5 percent of the amount of the underpayment.

Please see that this check reaches us by return mail.

*TACTFUL:*

Dear Mrs. ————:

Thank you for the opportunity to explain your tax bill.

You have probably overlooked the requirement of law that the tax withheld during the first two months of a calendar quarter be deposited

within 15 days after the close of each month. Penalties are provided for late deposits. The rate is 5 percent of the amount of the underpayment.

The tax you withheld for August, which was to be deposited on September 15, was actually deposited September 27. So $14.64 was added to your bill.

If you will send us your check for this amount, your account will be placed in balance at once.

Very truly yours,

*SITUATION:*

A taxpayer complains about not receiving his refund and points out that once when he owed tax the revenue officer was quick to collect.

*TACTLESS:*

My dear Sir:

I have received your undated letter advising me of your irritation because you have not received your income tax refund. Since you failed to fill out a change of address card at the Post Office when you moved, it is unreasonable to expect that we would be in a position to deliver your check.

I am, however, referring your letter to the X District Office for appropriate action.

Very truly yours,

*TACTFUL:*

Dear Mr. Brown:

We were glad to receive your letter giving us your new address because your refund check, which was mailed to the address shown on your income tax return, was sent back marked "Unclaimed."

Your letter has been referred to our X District Office, and you will be glad to know that your check will be remailed within ten days.

Sincerely yours,

**Positive vs. Negative letters**

*NEGATIVE:*

Dear Mr. Doe:

We *cannot* comply with your request of February 10 that we station one

of our full-time employees at the V.A. Hospital to assist your employees with their income tax returns. In *rejecting* your request, we should like to point out that we *never* give such service, since, under our present policy, we are *prohibited* from doing so.

Very truly yours,

Can you imagine how Mr. Doe felt about the Service after reading this letter? After that, revenue officers probably found an unfriendly personnel section, which made it extremely difficult to get cooperation on Notice of Levy, interviews with VA employees, and other official business.

*POSITIVE:*

Dear Mr. Doe:

Your letter of February 10 shows that *you are interested* in seeing that your employees file correct income tax returns and we want to be as *helpful* as possible. Our limited personnel has been tied up with enforcement duties, but we have managed to set aside every Monday morning for the assistance of taxpayers.

We have another plan in mind which may give us a *chance* to be more *helpful*. An Internal Revenue Agent Instructor will conduct an eight-hour training course for designated representatives of large firms in this area at 8:00 a.m., February 24, at the local Auditorium. The training should *qualify* those representatives to *assist* employees in preparing income tax returns involving simple problems.

You are *cordially invited* to send a representative. If you believe this plan *will benefit you*, please let me know the name of your representative.

Sincerely yours,

**Remember**

That no letter is so discourteous as to justify a discourteous answer from the Service.

That the correspondent who insists on writing letters of the I-gave-him-a-piece-of-my-mind type has no place in the Internal Revenue Service.

That a discourteous letter is a permanent record of the writer and the Service; it is an everlasting monument to the writer's discourtesy.

Unit 4

# Effective Paragraphs

Paragraphing has already been covered, to some extent, in "Organizing Your Writing" (in Unit 2). There, two main points were covered: identifying the main points, or topics, that will be developed into paragraphs, and determining the order, or sequence, of the paragraphs that make up the written communication.

Five more points will be covered in this unit:

1. Getting started—writing opening paragraphs that get your letter, memo, or report off to a good start
2. Developing the paragraph
3. Paragraph length
4. Paragraph linkage
5. The art of stopping—writing good closing paragraphs

## Getting Started—The Opening Paragraph

Let's begin at a logical place—the opening paragraph of a letter or memorandum. Many writers have a hard time getting started unless they can rely on a stock paragraph.

Most stock openings do little more than tell the reader that the Postal Service has done its usual job and that we did, in fact, receive his letter or memo—no surprise to him, since we're answering it. These paragraphs often go on to repeat a good portion of what the reader told us in *his* letter or memo.

These openings are seldom ungrammatical or otherwise incorrect. But they frequently lack directness and vigor. Worse, they don't do well what a good opening paragraph should do:

1. Identify the incoming correspondence unobstrusively;

2. Plunge right into the message; contribute something of value to it; and

3. Set the tone and establish the style of the reply.

### Identify the incoming correspondence

We do, of course, need to pin down which letter or memorandum we are answering. But we can do this without making the identification the main topic of our opening paragraph. When we put a statement in the main clause of a sentence, we tell our readers, "This is the important idea." When we put the same thought into a secondary clause, we say, "This is a minor part of the main idea." Put references to the date of the incoming communication into subordinate constructions (*which* clauses, for instance).

Not: Receipt is acknowledged of your letter of August 29, regarding refund of an overpayment of your 19— income tax.

But: Upon receiving your memo of August 29, we checked our records and found . . .

Or: Within ten days or two weeks you should receive the income tax refund which you asked about in your letter of August 29.

### Contribute something to the message

When men wore lace on their coat sleeves, the buttons near the cuffs were useful and necessary. It has been a long time since we have seen any lace on a man's coat sleeve—but the buttons are still there. Many of our opening paragraphs are, like these buttons, useless reminders of a former era. Too often the only purpose they serve is to tell the reader that his message has been received. The opening paragraph should be the first unit of a planned, well-built reply. Don't waste the strategic position of a beginning on a useless frill.

Use the opening paragraph to let the reader know what the writing is about. If you let him know the purpose of the letter, memorandum, or report before you give the details, the details will fall in proper place, the reader will be spared the necessity of rereading, and your message is more likely to be understood. Besides—courtesy requires this consideration of the reader's time.

The opening line is a good place to thank the reader, if that is called for; to let him know you are sending him materials bearing on his problem; to answer his question.

- We are most happy to make available to you copies of the Basic Income Tax Law text and the Advanced Income Tax Law text, which you requested of the Commissioner in your letter to him dated June 25, 19—.
- We were glad to get the information you sent in your letter of December 3.
- Thank you for your letter of May 19. *OR* The pamphlets you inquired about in your letter of May 19 will be mailed on June 25.
- As you requested in your memorandum of May 16, we have checked on the progress being made on . . .

### Set the tone

This direct approach in the first paragraph does more than shorten your memo or letter or lay the foundation for what follows. The opening paragraph establishes the tone. Don't rely on the closing paragraph to set the tone; that's too late. Your opening paragraph is the place in which to sound the note for the tone of your communication.

Let the reader know that a person (not a government agency) has read his letter and that a person (not a government agency) is replying to him. Mention your reader or refer to his problem. Use "you" more often than you use "I," "we," or "this office." You need not (in fact, should not) go the extreme of being chummy or overly solicitous; you should, however, write "person-to-person" and not "station-to-station."

Not: Receipt is acknowledged of your letter of June 5 in which you asked whether or not this agency was in a position to supply ten copies of the booklet "Your Federal Income Tax."

But: Enclosed are the 10 copies of Your Federal Income Tax which you requested on June 5.

### Look for the silver lining

The tone of your letter or memo is likely to be better if you can approach the subject positively instead of negatively. Sometimes we need to rearrange only a few words to turn a negative approach into a positive one; sometimes our thinking, too, needs rearranging. The negative connotations of some words can spread their tone to entire phrases—perhaps to the entire letter. If you have good news for your reader, let him know right away:

"You should receive your income tax refund within the next four weeks."

If you cannot give him all the information or materials he wants, tell him first what you *can* do.

Not: I am sorry to tell you that we cannot send you the 500 copies of Training No. 1000 which you requested. We will be unable to fill any requisitions until we receive reprints now on order. We mailed you today the 250 copies of Training No. 500 which you also requested.

But: Today we mailed you the 250 copies of Training No. 500 which you requested. As soon as we receive the reprints now on order for Training No. 1000, we shall send you 500 copies. You should have them within the next two weeks.

Not: It is not our policy to keep the office open evenings except on Monday.

But: Every Monday evening is set aside to help those taxpayers who need advice.

### Don't waste time

Yes, we expect an opening paragraph to do a great deal. Furthermore, a good opening paragraph must do all these things briefly—in as few words as possible.

Long paragraphs discourage reading. And a long paragraph at the very beginning cuts in half its chances of being read. Save these longer units for your later discussions of details. Usually, you need not fill the opening part of your written communication by restating all the facts in the document you are answering: if someone asks you a question during a conversation, you rarely find it necessary to repeat the question before you answer it.

There are exceptions, of course. Sometimes, especially in determination and in ruling letters, we must repeat enough of the incoming letter to make unmistakably clear the facts on which we base our reply. Even in these letters, however, our opening paragraph should contain an "abstract" of this information, not a direct quote of everything the taxpayer said in his letter.

Notice the length of these opening paragraphs. Do they identify the subject—but not too obviously? Do they "get right into" the writing, contributing something to the whole? Will the tone add or detract to the image of the Service?

I am pleased at your reactions to our distribution of this material.

At the direction of Mr. Doe, Assistant Director, I am referring the attached file to you for comment. The question at issue is . . .

The circular about which you asked in your letter of May 1 is ready for release.

Following is a checklist for opening paragraphs. Measure some of your beginnings in things you have written against this list. How effective are your opening paragraphs?

## Checklist for the Opening Paragraph

### The DOs and DON'Ts of getting off to a good start—

DO . . .

1. Plan your opening paragraph when you plan the body of your letter, memo, or report.
2. Set the tone.
   a. Take the positive or affirmative approach (whenever possible) rather than the negative.
   b. Use "you" more often than "I," "we," "this office."
   c. Mention your reader or refer specifically to his problem.
3. Say something worthwhile about the subject of your communication.
4. Subordinate the reference to the date of the incoming letter or memorandum by putting it in a phrase or a subordinate clause.
5. Write naturally and simply, avoiding stereotyped and overformal expressions.
6. Make the opening paragraph clear, concise, and natural.
7. Keep the opening paragraph as short as possible.

DON'T . . .

1. Use the negative approach when a rearrangement of words will make the approach positive.
2. Devote the entire paragraph to a "rehashing" of the incoming document.
3. Overburden the reader with too much detail in the first paragraph, especially detail about the organizational structure of the agency.
4. Use such openings as "Reference is made to your letter" and "Receipt is acknowledged of your letter."

5. Use participial expressions to excess—"Referring to your letter of the 26th . . ." or "Confirming your telegram of today's date . . ." Check to be sure that the participles don't dangle.
6. Use a first paragraph consisting of a nonstop sentence.

## Paragraph Development

Once we have decided what pattern to use in arranging our material, we are faced with the problem of writing the individual paragraphs that make up the pattern. How do we go about developing a paragraph?

Each paragraph is a problem in organization. It must be logically arranged; it must fit in with what precedes and what follows it; and it must contribute something to move the writing forward.

The backbone of any paragraph is the topic sentence—a statement of what the paragraph is about. Making your first sentence in each paragraph the topic sentence will help you, the writer, stick to the subject; it will also help your reader get a quick outline of the communication without reading every word. There is no rule, however, that says the topic sentence must come at the first of the paragraph; it can as well be in the middle or at the end.

The topic sentence in the following paragraphs is underlined:

### Paragraph No. 1

> Any dealer who is primarily a wholesaler must enter in his record of receipts all the specified information about all distilled spirits physically received at his premises. Spirits transferred to his retail department must be posted to the record of dispositions in accordance with Section 194.231. Each record of disposition must be supported by corresponding delivery receipts fully describing the spirits and signed by the consignee or his agent, or by a copy of a bill of lading showing delivery to a common carrier.

### Paragraph No. 2

> When books and records are lost or destroyed, your Federal income tax return should be prepared from the best available information. You may use duplicates of receipts, invoices, bank statements, and other creditable evidence to establish your income and expenses, and you should be prepared to show that the return is substantially correct under the circumstances.

**Paragraph No. 3**

> Do you know of any large industrial organization that has not developed a training program? The success of X Motors, Y Chemicals, Z Machines—to name a few—depends upon the abilities of men and women in a dozen professions. You may be sure that although these employees are well qualified in their particular jobs, their education is not permitted to stand still. Training Magazine keeps abreast of technical advances.

**Paragraph No. 4**

> The basic problem in his income tax case was to determine the amount, if any, he could deduct as the result of the total destruction of a house by fire. Mr. Taxpayer's contention is that the income tax deduction for the loss should be based upon its fair market value at the time of the fire. On the other hand, the Internal Revenue Service believes that the amount of the loss could not exceed the amount Mr. Taxpayer paid for the house, less the amount he received from the insurance company. As stated in our earlier letter, this position was based on the provisions of sections 23(e), 23(i), and 113(b) of the IRC which specifically controls the amount that may be allowed as a deduction for a loss of this kind.

Every sentence in the paragraph must work toward developing the thought expressed in the topic sentence. Don't expect your reader to buy what you say in a topic sentence without some specifics to back it up.

You may develop your paragraph by examples, as No. 2 and No. 3 do. You may define or explain further what your topic sentence means. The writer of No. 1 explains "all the specified information" and "distilled spirits." You may enlarge on the subject of your topic sentence by comparing it to or contrasting it with something else, as the writer of No. 4 did.

Another key to paragraph development is one of the standards we have mentioned earlier—completeness. Give your reader enough information in the paragraph to make him feel that you have convincingly supported the thesis of your topic statement.

Perhaps the paragraph you are writing falls naturally into a chronological pattern. This often happens in sketching the background of a case or a law, or in writing narrative reports. The development of your paragraph is planned for you here; begin at the beginning and follow the story in a straight line to the end. Doing this may take careful planning, for there are always secondary issues that tempt us to digress and expound on them at the expense of the main theme.

In developing paragraphs we need to remember that there are two natural emphasis points—the beginning and the end. Putting the topic sentence in one of these choice spots automatically insures top billing for it. If you begin with a topic sentence, use the closing sentence—the last one to hit the reader's eye—as the one in which you put your most telling point.

In summary, there is no one right way to develop a paragraph. Your approach to the subject, the pattern of arrangement you have chosen, and your knowledge of your reader's need will determine the method you choose to develop each paragraph.

## Paragraph Length

There is no way to measure the correct length of a paragraph. We cannot say that all paragraphs must be not more than ten lines or less than three. The length depends on the job the paragraph has to do. We might do worse than use as a measuring stick Lincoln's reported answer, "Long enough to reach the ground" when he was asked how long a man's legs should be.

We can, however, make the general statement that paragraphs should usually be short. Readers tell us that long paragraphs, particularly at the beginning of a letter or memorandum, are both forbidding and difficult to read and understand. Because the long paragraph has come to be almost a trademark of Revenue writing, we must train ourselves to see ways to turn these overlong units into bite-sized pieces.

Look for ways to divide your material naturally. For example, if you have several topics to discuss, write a short introductory covering paragraph. Then discuss each in a separate short paragraph. If you find you have several of these paragraphs, you can pull them together in a summary paragraph at the end.

*Example*

| | |
|---|---|
| The Service recognizes five *tests* that must be met if a taxpayer is to be allowed credit for a dependent. | covering paragraph |
| The first test is . . .<br>The next is . . .<br>The third is . . .<br>The fourth is . . .<br>The final test . . . | short explanatory paragraph |

Even though a taxpayer meets four of these tests, that is not enough. He must satisfy all five requirements before he may claim an exemption for his dependent. — summary paragraph

Another possible division of material is that of affirmative and negative. If both views are to be discussed, put the affirmative section into one paragraph and the negative into another.

If a series of conditions or exceptions contribute to the length of the paragraph, consider using itemization, a form of parallelism in which similar items are listed in similar grammatical form.

To make itemizing effective, apply these principles:

1. Number each item consecutively.
2. Indent so that the items are set apart from the body of the writing.
3. Provide a clear covering statement that applies to each of the items.
4. Begin each item with the same grammatical construction.
5. Include only items that are parallel in thought.

*Example*

NOT:

You must prepare an abstract card. The abstracts are to be prepared with No. 2 lead pencil. The right portion should be left blank. Enter money items in thousands of dollars, and all completed cards should be verified.

BUT:

Please follow this procedure.

1. Prepare an abstract card with a No. 2 pencil.
2. Leave the right portion blank.
3. Enter money items in thousands of dollars.
4. Verify all completed cards.

**Be careful**

Don't fall into the trap of thinking that all long paragraphs are bad and, conversely, that all short paragraphs are good. A series of one-sentence paragraphs can be just as ineffective as a one-page paragraph. What we need is a combination of long and short paragraphs.

Use the short paragraph wisely. Use it more often than the long paragraph, but avoid the staccato effect of too many short paragraphs; combine them if they are at all related. And for the topic that you want to emphasize, put it in the very short paragraph you have reserved for this purpose.

## Paragraph Linkage

The problem of getting from one sentence or from one paragraph to another is one we often dismiss lightly. We believe because we are thinking clearly as we write, we are also writing clearly. Such, however, is not always the case. Gaps in thoughts between sentences and between paragraphs lose more readers than any other flaw. And the means we have to correct this flaw is called linking words.

Think of the reader of your letter, memo, or report as if he were starting on a journey. He needs to know where he is going and then be guided step by step through to the journey's end. Or think of him as a blindfolded person you are leading through a strange house. You guide him and tell him what is coming next; you don't get him moving and then leave him. Yet this is what we do when we write sentences and paragraphs without the proper linkage.

Sometimes we build linkage into our paragraphs as we arrange the sentences in logical order. As the writer develops the paragraph leading the reader from the known to the unknown, from one point in time to another, from a general definition to specific examples, he arranges his thoughts so that the progression from one point to the next is smooth and (apparently) effortless.

One technique of built-in linkage to carry the thought from one paragraph to the next is by using *echo words*. A word or thought in a preceding paragraph is repeated near the beginning of the second paragraph to tie the two units together:

> "We then reviewed your case for a thorough reconsideration of all the *data* you have submitted.
>
> "These *data* show . . ."

Sometimes these echo words are not the same as the original words; they may be substitutes. For example, if we close one paragraph with the words "taxpayers," we may avoid repetition and monotony in the next paragraph by substituting "they" or "these" for "taxpayers."

> "We have received your telegram about your *income tax refund*.
>
> "A *check* for $83.54 was mailed . . ."

### Connectives

For more obvious connecting words between thoughts we turn to the connectives that point the direction in which thoughts are going and that tie the sentences and paragraphs into unified packages. With the modern trend of writing shorter sentences, we need to use words that will show the relationship between them. To do this we use the *six coordinating conjunctions* (*and, but, for, or, nor, yet*), the connectives most frequently used to show that two ideas are equal, and the conjunctive adverbs that show how the thoughts relate to each other. Some of the commonly used *conjunctive adverbs* are: *however, consequently, therefore, moreover, meanwhile, nevertheless.* In addition, there are transitional expressions that tell the reader whether he is to change directions or go straight ahead: *on the other hand, in addition, for this reason,* etc.

*Example*

On your return you indicate that you are filing a joint return with your wife, Clara Doe, *but* she did not sign the return. *Therefore,* we are enclosing Form . . .

Our attention has been called to the fact that improperly prepared forms are being processed. *As a result,* . . .

We recognize that . . . *Nevertheless,* it is mandatory that . . . *Finally,* . . .

## The Art of Stopping—The Closing Paragraph

Stopping a piece of writing is, for most writers, almost as much a challenge as starting it.

Like the opening paragraph, the closing paragraph of a letter, memorandum, or report has an important purpose. It may do any of these things:

(1) Summarize what has gone before

(2) Recommend action to be taken

(3) State what action the writer will take

(4) Request additional information

### A summary

When you receive a long letter, memorandum, or report do you read the beginning and then thumb through to the last page to find the summary?

Using the last paragraph as a summary is one way by which writers using the traditional pattern of arrangement close a piece of writing. It is as if the writer gathered the several threads of his discussion into a strand and tied them into a firm knot.

*Examples*

"We believe, for the following reasons, that this arrangement will expedite the processing of these returns: (a) . . . , (b) . . . , (c) . . . ."

"Based upon the foregoing discussion, we hold that amounts paid for electric services furnished to personal residences would not qualify as a 'tax' under section 164(a) of the Internal Revenue Code."

The term "action paragraph" has come to mean "closing paragraph." The final paragraph, the last thing your reader sees, is a strategic point for recommending, stating, or requesting action.

Be specific when you close with an action paragraph. Use concrete words. Set definite dates instead of using such vague expressions as "at the earliest practicable date."

Not: We hope to receive your recommendations at the earliest practicable date.

But: May we have your recommendations by May 4?

Not: Upon receipt of additional information, further investigation will be made.

But: As soon as you sign and return the enclosed Form L–61, we will investigate the matter further.

### No sugar paragraphs

Don't rely on the closing paragraph to establish good public relations or to set the tone of the letter. If you want to express appreciation, apologize for a delay, or express concern for inconvenience caused the reader, don't wait until the last paragraph. Do it early in the communication. On some occasions you may want to repeat this expression briefly in the closing paragraph.

### A word of warning

In the closing paragraph, use language and writing style consistent with that in the body of the communication. Avoid the temptation to which many writers succumb of using an old-fashioned or stereotyped closing paragraph, heavy with third-person and passive constructions.

Not: It will be appreciated by this office if this matter could receive your prompt attention. If any further information is desired by you, please feel free to call upon us at any time.

But: May we hear from you by May 10? Please let us know if we can supply information you may need.

Like the opening paragraph, the closing paragraph should be brief. Don't be like the guest who has a hard time saying good-bye; follow your plan and stop when you have reached the end. When Paul Revere finished his famous ride, so history tells us, all he said was "Whoa." And, after all, that was all he needed.

Unit 5

# Effective Sentences

## Sentence Principles

The sentence is the basic unit of our writing. When we appraise our writings, they stand or fall according to the quality of the sentences that make up those written documents. When we work with words, we try to find out how to use them more effectively in sentences. When we appraise our paragraphs and the entire document, we analyze the sentences that make up these larger groups.

The following unit is the "how to" chapter, the one that points out how applying writing principles can make sentences more effective. Not every writer will apply each principle in exactly the same way; but any good writing is dependent upon the application, in some way, of these principles. Here are the ones we will discuss:

Avoid the too-full sentence
Prefer the active voice
Write head-on sentences
Keep related words close together
Put parallel ideas in parallel form
Link your ideas
Punctuate for meaning

## Avoid the Too-Full Sentence

### When is a sentence too long?

Just as there is no such thing as an "average" person, so there is no such thing as an "average" length for a sentence. Twenty words—the arbitrary measurement—may be too few words for one sentence and too many for another. It is not the length in actual inches that makes a sentence too long and therefore hard to read; the fault lies, rather, in the number of ideas crammed between the periods.

We tend to write long sentences in our letters and memos. The subject

matter, legal background, and the heavy style we have used in the past all contribute to the length. To help our reader, we must shorten our sentences. We must make sure that they are not overloaded; they should contain one thought per sentence, not a handful of thoughts branching out in several directions.

Here are some practical how-to's to help you avoid too-full sentences in your writing.

### (1) Use more periods

The simplest cure for the too-full sentence is to use more periods. Break the sentence into bite-sized pieces.

> "In determining the depreciation deduction, the salvage value must be considered and accounted for either by a reduction of the amount subject to depreciation or by a reduction in the rate of depreciation, but in no case shall an asset be depreciated below a reasonable salvage value."

Substitute a period for a comma in the fourth line:

". . . reduction in the rate of depreciation. But in no case . . ."

(If starting a sentence with a conjunction makes you feel squeamish, you can still get the effect of the "but" by saying, ". . . depreciation. In no case, however, shall an asset . . .")

> "The name on the first line must be the same as is shown on his individual income tax return, Form 1040, and since he files a joint return with his wife, both names appear on that line."

Add a period after "1040" and omit the "and."

". . . on his individual income tax return, Form 1040. Since . . ."

> "You may not deduct those expenses which are paid by others, and any expenses you pay must be reduced by amounts received from others in the form of reimbursements or allowances."

This sentence can be shortened in the same way as the one above.

". . . paid by others. Any expenses you pay . . ."

### (2) Put qualifying information into another sentence

Revenue writers are ringed about by a hedge of "ifs." Our sentences are long because we can rarely make a general statement about taxes without qualifying clauses. If we put such information into a separate sentence, we make our letters easier to read.

1. "The corporation charges off $4,000 during the year as entertainment expense, which amount represents the cost of operating and maintaining the yacht plus the cost of food and beverages consumed."

Make two sentences:

> ". . . as entertainment expense. This amount represents . . ."

2. "You are not a dealer in securities if you buy and sell or hold securities for investment or speculation, irrespective of whether such buying or selling constitutes the carrying on of a trade or business, and even if you are an officer of a corporation or a member of a partnership."

Put the additional information into a second sentence.

> ". . . investment or speculation. It is immaterial whether such buying and selling constitutes the carrying on of a trade or business or whether you are an officer of a corporation or a member of a partnership."

3. "If you have met the minimum educational requirements for qualification in your position and your employer requires you to obtain further education, the cost of such education is deductible if the requirement is imposed primarily for a business purpose and not primarily for your benefit."

We can break this one into three pieces:

> "Let us assume that you have met the minimum educational requirements in your job, but your employer requires you to obtain further education. The cost of this education is deductible; however, it must be education that is primarily for the benefit of the business."

### (3) Itemize

Perhaps the qualifying information in the long sentence is a list of items. Take advantage of the technique of itemization to simplify the sentence for the reader and to emphasize the items. As we have said earlier, itemizing is a form of parallelism: we divide the information into small bits and express them in parallel form. The items are listed under a heading that applies to each of them; and the form of the items is the same. That is, if the first item is a short complete sentence, all the other items must be sentences. If the first item begins with a verb, begin all others with a verb. Don't mix sentences, phrases, items, and commands in a single list.

NOT:

Example 1. "It will ordinarily be to your advantage to itemize your deductions if you are a homeowner paying interest and taxes, or if you make large contributions to qualified charities, have unusually large medical expenses during the year, pay alimony, or incur a major uninsured casualty loss."

BUT:

"It will ordinarily be to your advantage to itemize your deductions if you—

1. are a homeowner paying interest and taxes,
2. make large contributions to qualified charities,
3. have unusually large medical expenses,
4. pay alimony, or
5. incur a major uninsured casualty loss."

NOT:

Example 2. "An electing corporation must file a return, Form 1120–S, for each tax year for which the election is effective, showing the items of its gross income and allowable deductions, the names and addresses of all persons owning stock in the corporation at any time during the tax year, the number of shares owned by each at all times during the tax year, the amount of money and other property distributed during the tax year to each and the date of such distribution, and such other information as is required by the return form."

BUT:

"An electing corporation must file a return, Form 1120–S, for each tax year for which the election is effective, showing:

1. The items of its gross income and allowable deductions
2. The names and addresses of all persons owning . . . ."

### (4) Economize on words

We can shorten our sentences in two other ways: (1) by compressing a group of words into one or two words, and (2) by cutting out unnecessary words.

The groups of words which can most easily be compressed are clauses beginning with *who*, *which*, or *that*. Often the information they contain

can be boiled down to a few words and inserted in an earlier part of the sentence.

1. He was required to fill out forms *which are very lengthy and detailed.*

   He was required to fill out *long and detailed* forms.

2. Representatives *provided with proper credentials* called on each family in the area to determine its attitude toward the bond issue.

   *Accredited* representatives called . . .

3. Certain questions *which relate to this issue* . . .

   Certain questions *relating* to this issue . . .

   Certain questions *relative* to this issue . . .

   Certain *relevant* questions . . .

Compress long prepositional phrases into one or two words. These expressions, such as "in the event that" instead of "if" and "with reference to" instead of "about," may be part of what we believe necessary to government writing. Governmentese would sound far less pompous and forbidding if writers were not allowed to use these roundabout phrases.

*Prior to the release of the handbook* . . . would become . . . *before releasing the handbook.*

*Due to the fact that only two were approved* . . . would shrink to . . . *because two were approved.*

You can deduct expenses for education incurred primarily *for the purpose* of maintaining skills or meeting express requirements . . . would be shortened to . . . incurred primarily *to maintain* skills or *to meet* express requirements . . .

We can shorten our sentences by lopping off some of the introductory phrases we use to launch into a sentence. Shortening the introduction not only saves words; this practice also lets the reader know at once what the message is.

Not: *It will be appreciated if you will* distribute copies of the notice.

But: *Please* distribute copies of the notice.

Not: *A thorough search of the records of this office indicates that* you are correct in your assumption . . .

But: You are correct in your assumption . . .

## Prefer the Active Voice

### Active and passive

If you want to write more directly, more concisely, and more effectively—use active verbs.

This blunt statement does not outlaw the passive voice. Passive verbs have their place, performing duties that active verbs cannot. Use them when you need them. But when you have a choice between active and passive—use the active.

### This is active—isn't it?

Can you recognize a verb in the active voice? Many writers subscribe to the theory of preferring active verbs over passive verbs, meanwhile hoping furtively that no one will ask them point blank, "Just what IS the difference, anyway?" Here are some tips that will prime you for answering that question.

Compare the FORM of the active and passive voices:

| *ACTIVE*—I write (am writing) | *PASSIVE*—it is written (is being written) |
|---|---|
| I write (did write) | it was written (was being written) |
| I will write | it will be written |
| I have written | it has been written |
| I had written | it had been written |
| I will have written | it will have been written |

Compare the USE of the two forms:

An active verb—when the doer of the action is the important thing.

The *agent* wrote the report.

A passive verb—when the doer is unknown, or when what is done is more important than who did the action.

The report *was written* by the agent.

### Why use the active voice?

For years the passive voice has predominated in government writing. It was just what the doctor ordered—it made our writing long, formal,

deliberate, and dignified to the point of stiffness. And so the passive voice worked overtime for us. Now we are coming to see that the active voice can give our readers a more accurate picture of government writing and government writers. The active voice makes our writing simpler, more direct, shorter—and most important of all, easier to understand. In addition, our writing now sounds as if *people* had written it.

### Let's look at some examples

"Consideration *is being given* this matter by our district office."

Here the reader has to go to the very end of the sentence before he finds out WHO is considering the matter. You can save words and help your reader by using an active verb: "Our district office *is considering* the matter." By making this correction you take care of two weaknesses: you substitute an active verb for a passive one, and you unearth the verb that the passive voice buried in a noun. "Give consideration" really means "to consider"—so you shorten and sharpen the sentence by using the "real" verb in the sentence.

"It *is believed* by corporation officials that this expense is deductible."

In this sentence the reader finds out a little earlier WHO believes an assumption about the expenses. To avoid the wind-up type of introduction and to use an active verb, we can begin directly: "Corporation officials *believe* that this expense is deductible."

"Advice *is requested* by this office in connection with . . ." is an opening of many sentences we have written. This is a formal way of asking for information. The receiver must, unless he too is versed in the ways of government writing, translate this wordiness into his everyday language: "Please tell (or send) us . . ." Let's save him this unnecessary work by writing, "Please tell us (or please send us) . . ."

Perhaps you corrected this sentence by saying, "*You are requested* to advise this office in connection with . . ." This, too, is a form we often use—and it too is a passive form. Grammatically, it is correct. But the sentence would be more effective—shorter, direct, personal, and courteous—if we rewrite it, "Please let us know about . . ."

Consider this paragraph of passives:

"This space *will be utilized* for a pilot run of the course materials. It *is anticipated* that supplementary materials *will be produced* in this workshop. As a result, it *is recommended* that the class *be conducted* in Washington, D. C., where clerical, visual aid, and other training support is readily available."

Turning the passive verbs to active verbs will shorten the paragraph:

> "*We will use* this space for a pilot run of the course materials. *We expect to produce* supplementary material in this workshop. Therefore, *we recommend conducting* the class in Washington, D. C., where clerical, visual aid, and other training support is readily available."

(Leaving the last verb unchanged was not an oversight. Here "is" is neither an active verb nor part of a passive, but a linking verb.)

### Some passive verbs are right

Not all passive verbs should be changed to active verbs. In the sentence, "Occasionally, employees *are required* to travel on assignments which necessitate expenditures substantially in excess of reimbursement that would be obtained at the maximum per diem rate," the passive verb *are required* is correct. We don't know *who* requires this; this sentence illustrates the correct use of the passive when the doer of the action is unknown.

"The mileage rate for use of privately owned motorcycles *has been increased* from 4 cents to 6 cents." Here, again, we do not know who has increased the rates; the fact that they have been increased is more important than knowing who increased them. In this sentence, too, the passive voice is better than the active.

### Summing it up

We use too many passive verbs in our writing; from habit we turn to passive verbs when we begin to write for Uncle Sam. We will do a more effective writing job if:

1. we can tell an active verb from a passive verb;
2. we know when to use a passive verb; and
3. we use active verbs instead of passive verbs when we have a choice.

## Write Head-On Sentences

(Use Real Subjects and Action Verbs)

Your response to this subheading may be a righteous, "Of course I use subjects and verbs! Doesn't everyone?" Yes, everyone does. But unfortunately, not all of us use REAL subjects and REAL verbs.

The grammatical subject of a sentence may not be the real subject. This is not a nicety, a splitting of hairs by grammarians. This question concerns a far more vital subject than mere by-the-book correctness: if your grammatically correct subject is not also the real subject of the sentence, you alter the meaning, change the style of writing, slow down the sentence, and make the reader recast your sentence to get the meaning.

Over the years, government writers have become expert at writing sentences which have grammatical subjects but no real subjects. There are two possible reasons: our overuse of passive verbs and our tendency to blow up little words into big ones. If we write directly, using active, head-on verbs and everyday words, we stand a much better chance of using real subjects in our sentences.

### An example

"Delivery of subject material should be accomplished by you."

If you check for a subject and verb, you will find both—*delivery* is the subject of the verb *should be accomplished*. Grammatically, the sentence is correct. But it is also an example of a sentence which does not have a "real" subject.

To find the real subject, ask yourself what the sentence is saying. Does it mean anything more than "You should deliver the material"? Here we have a real subject—*you*—and an active verb—*should deliver*. The original sentence turns the action word "deliver" into a weak noun which becomes the subject. Next, in order to have some sort of a verb, we must rely on a weak word like "accomplish"—and that is further weakened by putting it into the passive voice.

### Spotting the culprits

Here are some clues to help you locate verbs that have been murdered and buried under nouns:

> Whenever you see a subject ending in "ATION" or in "MENT," it may contain a buried verb.

Whenever you see a weak verb like *accomplish, realize, effect* (or even *effectuate*), *manifest*, or *appear*—particularly if it is passive—look at the subject to find the real verb.

*Examples*

1. "Some *improvement* in the tone quality *was realized* by the adjustment of the angle of the speakers."

The subject ends in *ment;* the verb *was realized* is passive. Now translate the sentence, as your reader will have to do. What does it say? Turn the subject *improvement* into an active verb:

"*Changing* the angle of the speakers *improved* the tone quality."

2. "*Completion* of the review of the materials *cannot be accomplished* until June 30."

Again—a buried verb in the grammatical subject, *completion,* and a weak verb in the passive voice in *was accomplished.*

"*We cannot complete* our review of the materials until June 30."

3. "*Improvement* of the crowded conditions in the office *was effected* by removing three file cabinets."

"*Removing* three file cabinets *improved* the crowded conditions in the office."

### What we gain

Using real subjects and action verbs makes our writing easier to read and easier to understand. It is more direct; it is also much shorter. Compare the word count in the "before" and "after" examples in the section above. The sentences are about one-third shorter when we use a real subject and a verb that acts. Multiply this by the number of sentences in your average letter or memo and see what this saving would amount to—for both the writer and the reader.

We have said earlier that our writing is easier to understand if we use everyday words—if we deflate some of the long words we are accustomed to using because they fit the heavy style of former times. We can accomplish two things at the same time if we turn some of the inflated words into real subjects and real verbs: we can use simpler words, and we can also be more exact. We can turn the sentence from "Visitation will be made by a team composed of . . ." into "A team composed of . . . will visit . . ." If we turn "visitation" into the verb "visit," we have said simply and exactly what the action is. And, still better, we have made it impossible to use "visitation." Among the definitions of "visitation" the dictionary gives, are "a gathering of supernatural beings" and "a gathering of animals or birds at unspecified times in large numbers."

### How to compress

Whenever we turn a passive verb to an active one, we save words. "Field offices conduct these courses" is briefer than "The conducting of these courses is accomplished by field offices" or even "These courses are

conducted by field offices." There is a similar saving when we can replace a stand-in subject by a real subject.

Nouns containing buried verbs are usually long words ending in *ment, tion, ance,* or *ence*. In order to do the work of the subject they have to be propped up on either side by supporting words—usually *the* and *of*.

Not: *The classification of* the returns has been effected.

But: The returns have been classified.

Not: *The optimum utilization of* the employees' skills must be studied.

But: We must study the best way to use the employees' skills.

Not: *The disbursement of* these funds will be the responsibility of your office.

But: Your office will be responsible for disbursing these funds.

When we substitute real subjects for these imposters, we again save words. When we turn "The classification of" into "classifying" or "to classify," we make the sentence more direct and also more concise. When you want to avoid a *"the (noun)tion or (noun)ment of"* phrase, turn the noun into an infinitive or an *ing*-word, as we have done above.

## Keep Related Words Together

Sentences are made up of small groups of words that cling together in logical units—subjects and verbs, nouns and adjectives, clusters of words in prepositional phrases, to name a few. The more nearly intact we can keep these units, the better our chances are that the sentence will get its meaning across. When we misplace a modifier, the resulting statement may be slightly confusing to the reader—or it may be ludicrous. When we separate a subject and verb, we befog the meaning of the sentence. The sense of the sentence depends—to a greater degree than we realize—on the geographical location of the words within the sentence.

### Subjects and verbs

If we want to write direct, head-on sentences, we usually begin with a subject and verb:

An *individual is allowed* an exemption of $750 for each person who qualifies as his dependent.

Before *we started* this program . . .

*We received* their reply within the time allowed by law.

This practice of beginning sentences with a subject followed immediately by a verb tells the reader at once WHO did WHAT. Perhaps we begin with a subject and with every intention of telling the reader in the next few words what the sentence is about. But first, we need a qualifying or limiting phrase. That phrase in turn leads to another. We go on and on until finally, several lines later, we reach the verb—the word that tells what the subject did. By this time the reader has forgotten the subject; in addition, he has mentally labelled our writing as "incomprehensible."

The following illustrations show how easy it is to pile up phrases and postpone the verb:

> *Reduction* for depreciation allowed or allowable under section 167 for the period between the date of inheritance and the date of sale, as provided by section 1016 of the Internal Revenue Code of 1954, *was considered.*

We can get this subject and verb closer together by inserting the verb directly following the subject: "*Reduction was considered* for depreciation allowed or allowable . . ." A better way is to turn the passive verb, *was considered* into an active verb and begin the sentence: "We (or the Service or this office) considered reduction for depreciation allowed or . . ."

Here is another before-and-after example:

Before: A *loss* sustained on the sale or exchange of property used in your business or held to produce income *is* ordinarily deductible.

After : A *loss is* ordinarily deductible if it is sustained . . .

Or : Ordinarily *you may deduct* a loss sustained . . .

Before: *Amounts* of income which are required to be included in your gross income because you are a shareholder in a small business corporation which elected not to be subject to Federal income tax *are* not subject to the self-employment tax.

After : Not subject to the self-employment tax *are amounts* of income . . .

Or : *You need not pay* self-employment tax on amounts of income . . .

### Verbs and objects

Another violation of the principle of keeping related words close together is the practice of inserting qualifying phrases between the verb and its object. This error is far less common than the separation of subject and

verb; it is also less likely to confuse the reader. It is, however, a device that slows down the straightforward movement of the sentence, marking time instead of marching.

Before: A taxpayer claiming the additional maximum deduction *must file*, with his return in which this maximum is claimed, a *doctor's statement* concerning the disability.

After : If a taxpayer claims the additional maximum deduction, he must file a doctor's statement about the disability with his first return.

### Modifiers and referents

A modifier has no built-in sense of belonging. All it needs is a word—any word—to refer to, and there it will cling, no matter what the resulting statement actually says. Because of this willingness to refer to the nearest word, we need to keep modifiers close to the word to which they refer.

We refer to your letter of May 10, addressed to our National Office, Washington, D. C., *which was forwarded to this office for investigation and reply.*

We regret delay in bringing this adjustment to a satisfactory conclusion and will expedite the investigation of your failure to receive the check *when the form is returned to this office.*

The National Office was not forwarded, and the time the check was not received had nothing to do with returning a form. Yet that is what these sentences say when we let the modifiers wander at will. The only way to correct these ambiguities is to get the modifier and its referent together, either by recasting the sentence or by lifting the modifier bodily from its present location and putting it next to its parent word.

Recast : The National Office in Washington, D. C. has forwarded to us for investigation and reply your letter of May 10.

Relocated: We regret delay in bringing this adjustment to a satisfactory conclusion. When the form is returned, we will expedite the investigation of your failure to receive the check.

Inserting a comma before a misplaced modifier only calls attention to the incorrect location of the modifier; a punctuation mark alone cannot correct the ambiguity caused by a modifier that occupies an illogical place in the sentence.

Misplaced modifiers are usually found at the beginning or end of a sentence. They can, however, occur in the middle of a sentence:

Regions may wish, *on a selective basis,* to arrange attendance of firstline supervisors at the training outlined for incumbent special agents.

Do the regions "wish on a selective basis" or will they "arrange attendance on a selective basis"? Because this modifier will obligingly refer to what precedes as well as to what follows it, we call it a squinting modifier. Because it puts on the reader the burden of interpreting what the writer means, it is ambiguous. Put the modifier close to its referent—at the beginning, in the middle, or at the end—if you want to say exactly what you mean.

## Put Parallel Ideas in Parallel Form

Parallelism—that is, putting like thoughts in like form—is a writing principle that helps both the writer and the reader. It helps the writer order his thoughts—get them lined up. And it helps the reader because the similarity of form alerts him to the similarity in content.

The writer who can handle parallel constructions skillfully gives to his writing a style and apparent ease and smoothness that few other writing techniques produce. And using parallelism is easy if you know what to watch for.

### The guiding principle

All items that are parallel in thought must be alike in construction. Parallelism applies primarily to words, phrases, and clauses. However, even sentences and paragraphs are often expressed in similar style to signal that their messages are parallel (many writers refer to this principle as "balance" when sentences and paragraphs are concerned, but the principle is the same).

You'll recognize easily the parallelism (or balance) in the Beatitudes:

> Blessed are the poor in spirit; for their's is the kingdom of heaven.
> Blessed are they that mourn; for they shall be comforted.
> Blessed are the meek; for they shall inherit the earth.

One reason many of us can remember these phrases from the Gettysburg Address is that they, too, are parallel: ". . . government of the people, by the people, and for the people."

Itemization, which we discussed earlier, is another example of parallelism. Items in similar construction provide the reader with an easy checklist.

So much for the general principle. For the rest of this unit, we concentrate on putting words, phrases, and clauses in parallel construction.

### Match like forms of words

Here are some examples of faulty parallelism in *words:*

> The Bureau of Alcohol, Tobacco, and Firearms collects taxes due from the alcohol and tobacco tax industries and is responsible for *granting* permits for the manufacture of these products, for *assuring* fair trade practices, and for *prevention and detection* of criminal violation of the statutes governing these industries.

This sentence had an excellent start toward a good example of parallelism. The thoughts were of the same logical weight: the three areas in which the Bureau has responsibility. The same statement introduced each one: "responsibility for." Notice how the "for" is repeated before each of the three items. This word (called a "tag word") tells the reader that the item following is another part of the parallel construction. The first two items in the series are parallel: *for granting and for assuring* are the same grammatical form (gerunds, if you want to be technical): by the time the writer reached the third item, he changed from an *ing* word to one ending in *tion—for prevention and detection.* To correct the faulty parallelism, we change the third item to *for preventing and detecting* to match the words introducing previous items.

Here is another example of unlike words used in a parallel construction:

> The second major function of the Branch is *the preparation* and *furnishing* of reports from accounting records to serve the needs of management.

To correct this, change "preparation" to "preparing" to match "furnishing."

The writer of this one apparently wanted to get variety into his writing:

> Responsibility for the *formulation of* budget procedures, *maintenance* of related records, *rendering* financial information, and *submitting* special reports . . .

If the writer began with *formulation,* he should have used words ending in TION for the other items. The fact that he ran into trouble trying to make a TION word of "maintain" should have given him a clue that he was going down the wrong path. The easiest way to correct this faulty parallelism is to make all the key words ING words—*formulating, maintaining, rendering,* and *submitting.*

Here is an example of trying to balance adjectives and nouns:

> The applicant for the position is *well qualified,* she has *poise,* and she is *attractive.*

We can correct this error by turning the noun into an adjective:

> The applicant for the position is *well qualified, poised,* and *attractive.*

This example shows one of the fringe benefits of parallelism: it makes your writing more concise. You have packed the same meaning into fewer words; you did this by COMPRESSION instead of OMISSION.

### Match like groups of words

Take your cue from the first item that starts the parallelism in the sentence. If that item is an infinitive, then you must use infinitives in the following items. If you started with a clause, your reader expects to find clauses in the other items. Begin the parallelism with a participle, and you are committed to participles for the remaining items. Keep your eye on that opening item; otherwise, you may lose track of its form before you finish the sentence. You can be sure, though, that your reader won't forget what you used in the first item.

Here we mix a clause and a phrase:

> He gave instructions for her *to accept* the assignment *and that he wanted her to report to him.*

We begin with an infinitive and switch to a clause. Use either, so long as you are consistent and use the same form in both places.

> Either: . . . *to accept* the assignment and *to report* to him.
>
> Or : . . . *that she should accept* the assignment and (*that she should*) *report to him.*

Here is another clause and phrase mixture:

> The expenditures show *the date of payment, to whom paid, and whether they are business expenses or investments in new property.*

In this sentence the first two items (*the date of payment* and to *whom paid*) are phrases, while the third item (*whether they are business expenses or investments in new property*) is a clause. We can correct the sentence by making all the items phrases or all clauses:

> Phrases: The expenditures show the date of payment, to whom paid, and the purpose of the expenditure.

Clauses: The expenditures show *when* and *to whom payment was made* and *whether they are business expenses or investments in new property.*

### Match larger units

When we switch from active to passive voice within a sentence, we distract the reader. He can follow the thought more easily if we hold to the same viewpoint throughout. If we say, "The Committee considered all the proposals and plans of attack were discussed," we make the reader shift his attention from the committee to the plans. To keep going in a straight line, with no shifts, we revise the sentence to "The Committee *considered* all the proposals and *discussed* plans of attack."

This is another illustration of applying the principles of parallelism. From a mixture of active and passive voices in the same sentence, we have reconstructed a sentence that is shorter, more direct, and more effective.

Here is another sentence that switches direction in the middle:

> Please *appraise* the enclosed draft of the proposed Handbook for Procedure Writers and *send us* your evaluation by May 15, or the draft copy *may be returned* with marginal notes and insertions.

In a series of actions we want the reader to take, we have changed from the direct "Please do this and this" to the indirect passive "this should be done." We can improve the sentence by making all three forms the same: "Please *appraise* . . . and *send* . . . or *return* . . ."

### Signals for similarity

The following groups of words signal to the reader that similar ideas will follow:

both . . . and
either . . . or
neither . . . nor
not only . . . but also

Put these words introducing parallel ideas NEXT TO THE WORDS to which they refer.

Put the ideas following these words into similar grammatical form.

When we misplace these words, we cloud the meaning. If we say, "The question is not only puzzling to taxpayers but also to many tax

accountants," the reader expects to find following *but also* a word comparable to "puzzling." (Possibly "not only puzzling but also perplexing.") If we relocate "not only" so that it follows "puzzling," we have a parallel construction—"puzzling not only to taxpayers but also to many tax accountants."

Suppose the location of these introductory words is satisfactory—next to the words they modify. Be sure the expressions following them are in the same form. "The question is puzzling not only to taxpayers but also it troubles tax accountants." Here a phrase follows *not only;* the reader expects to find another phrase after *but also.* Instead he finds a clause (it troubles tax accountants). Use the same grammatical construction after each of these two signals for parallelism.

## Link Your Ideas

Suppose your letters show that you have followed all the writing principles covered thus far. Your sentences are reasonably short; they contain both active verbs and real subjects; the words are in their logical homes. What, then, remains to be done?

Look at the little words that tie your sentences and paragraphs together. The connecting words are both the links that tie your thoughts together and the pointing fingers that show the reader where the sentence is going.

### The tying words

Many of our letters give the impression that we know only two connectives: *and* and *however.* Use these words when they do the job for which they were intended, but don't use them for everything.

There are six short common words that tie thoughts together—the coordinating conjunctions—*and, but, yet, for, or,* and *nor. These* words connect thoughts *that are similar in structure and equal in thought value.*

*And*—"And" is the most overworked of the connectives. It signals to the reader, "The next thought is in addition to the first; it is equal in weight." In practice, however, it is an all-purpose paste that glues anything to anywhere.

Here are some examples of *and* doing the job for which it was intended:

> Please attach this letter to the completed forms *and* return them in the enclosed envelope.

In this sentence *and* tells us that the second verb, *return,* is the same form as the earlier one, *attach;* the ideas are of the same thought value.

> In our effort to administer the law fairly *and* to identify those who have not filed returns . . .

Here *and* shows us that to *identify* is on a par with *to administer*.

> This will require that you file an amended return, *and* the net result will be a reduction in the combined tax liabilities.

In this instance *and* balances neatly two equal thoughts.

But how do we sometimes use this connective? In a lazy way. We say "and" when we mean almost anything.

> I have discussed the matter with my supervisor, *and* he feels that we may be able to make some sort of adjustment.

In this sentence the forms of the two parts are not alike, and the thoughts are hardly the same value. Try subordinating the second part by substituting "who" for "and he."

Or this one, a good illustration of what happens when we dictate without thinking—or without hearing what we say:

> We have had one or two letters from Mr. Doe with reference to this and we expect to refer the matter to the Blank office that handles Farmersville, where he resides, and we will no doubt hear from them in the course of the next several days, at which time we will make a determination as to our next move, and we will advise you as soon as we hear from them.

Exaggerated? Perhaps. Check over some of the letters you have dictated.

*But* and *yet*—These words signal to the reader, "Turn sharply here." If the taxpayer reads, "You are allowed $600 exemption for each dependent, *but* you may not deduct . . ." he knows clearly that there is no use looking beyond that *but* for any more allowances.

*But* and *yet* show contrasting ideas, as in these examples:

> We are sorry for the inconvenience you have experienced *but* pleased that you have been spared the additional delay of a formal investigation to locate a lost check.
>
> We have searched the files, *yet* we find no record of this return.

*For*—This word indicates that an explanation or an additional thought follows.

> The $1,000 is not deductible as necessary repairs, *for* the expenditures are not made to keep the property in operating condition.

Here *for* is used instead of *because*—the most common use of this connective.

When you use *for* as a connective to mean *because*, put a comma before the word to prevent possible ambiguity.

Not. No doubt the office will be closed for that day is a local holiday.

But: No doubt the office will be closed, *for* (because) that day is a local holiday.

*Or* and *nor*—These words tell your reader that an alternative follows.

You may use the cash receipts and disbursements basis *or* you may use the accrual basis.

He did not say when he would return, *nor* do we know.

Many writers believe that they cannot begin a sentence with one of these connectives. That is another of a series of beliefs about grammar that verge on superstition. It is not only grammatically correct to begin a sentence with a conjunction, but in many cases it is preferable. For these introductory words prepare for and emphasize the thought that follows.

We urge our employees to perform their duties in a courteous and professional manner. *And* many of them do.

. . . , such amounts are not includible in your income. *But* if the withholding also covers such personal facilities as laundry, dry cleaning, and social services, . . .

If you wish to visit our office, an appointment will be scheduled at your convenience. *Or*, if you prefer, you may submit your substantiation by mail.

### Words that show relationship

If we have two ideas of about the same thought value, we can put them into two sentences tied together with a coordinating conjunction. If one of the ideas is of less importance, it is only sensible to put it in a form that shows this value. The words that we can use to point out the relationship of parts of the sentence are *subordinating conjunctions*. Some of these are:

| | | |
|---|---|---|
| after | if | though |
| although | since | unless |
| because | that | while |
| before | so that | when, etc. |

Don't limit yourself to *ands* and *buts* when there is a variety of words that express your meaning more exactly.

Miss Smith teaches math in a high school. There is an opening to teach in the science department *and* her request to transfer to this department is granted, *but* she is required to take specified courses in science.

Vary your sentences, and, at the same time, be more exact:

Miss Smith teaches math in a high school, *where* there is a teaching opening in the science department. Her request to transfer to this department is granted, *although* she is required to take specified courses in science (or *provided,* or *if* she takes).

This sentence sets forth facts in a primer-like fashion:

Frank and Evelyn sold their old home *and* they paid its buyer $100 to cover taxes on that property for the first quarter of the year.

A subordinating conjunction improves the sentence:

*When* Frank and Evelyn sold their old home, they paid its buyer $100 to cover taxes on that property for the first quarter of the year.

### Pitfalls

*Because*—Don't be afraid to use the word *because*. In an attempt to vary their sentences, writers often substitute *as* or *since* for *because*. Be sure, if you do this, that your reader will not interpret them to mean *time* instead of *cause*.

*As* the office is closed on Saturdays . . .

This could mean "because the office is closed on Saturdays" or "during the time the office is closed on Saturdays."

*Since* we have had these workshops, . . .

This could mean either "because" or "after that time."

*When* and *where*—Use *when* or *where* to refer to time. Neither word is a substitute for *if*.

Not: Advertising expenses are deductible *where* it can be shown . . .

Substitute "if" or recast the sentence.

Not: *Where* the sale of a product is the income-producing factor in your business, . . .

Substitute "if" for "where."

*While*—This is another time signal. Don't use *while* to mean *but* or *although.*

Not: *While* possession has passed to the consignee, title remains with the consignor.

Substitute "although" for "while."

Not: He wrote the report, *while* I typed it.

Substitute "but" or "during that time" or recast the sentence.

### Other links

Conjunctive adverbs are words which tie two main clauses together and, at the same time, point in the direction in which the sentence is going. This group includes such representative words as:

| | | |
|---|---|---|
| however | consequently | accordingly |
| nevertheless | hence | also |
| moreover | then | thus |
| therefore | furthermore | likewise |

Of these words, two are often overworked. *However,* like *but,* is an indication of a change in the direction of the sentence. Don't use it to the exclusion of other connectives; and don't insert a "however" because you feel such a fine stylistic touch would add that indefinable something to your writing.

> You may also claim amounts paid for . . . *However,* you may not claim premiums paid on policies previously paid . . .

The other overworked word, *therefore,* signals, "What follows is a logical result of what has gone before." *Accordingly,* too, has this meaning. These words, like *however,* are not accessories to be added to writing to dress up its style; they are used in places where there is no question of contrast or of cause and effect.

### Punctuation

When a conjunctive adverb joins two main clauses, USE A SEMICOLON OR A PERIOD BEFORE IT. A comma may be used before the coordinating conjunctions, but a conjunctive adverb requires a stronger mark.

The following example illustrates a common error:

> A Form 899 showing the advance payment is also enclosed, however, the deficiency has not yet been assessed.

If we use a comma before *however*, the reader has no way of telling to which clause the *however* belongs. The semicolon acts as a barrier to keep it confined to the clause to which it refers.

When a conjunctive adverb is inserted in the middle of a clause and is not acting as a linking word, then it is correct to set it off by commas:

> This rule does not, *however*, exclude the value of the decedent's interest in the property . . .

The language is rich in connectives and indicators. What ones can you add to this list?

| | | |
|---|---|---|
| Addition | : | furthermore<br>moreover<br>besides |
| Instances | : | for instance (not *e.g.*)<br>that is (not *i.e.*)<br>to illustrate<br>first . . . then |
| Cause and effect | : | because<br>consequently<br>for this reason |
| Conditions | : | if<br>although<br>though<br>even though<br>nevertheless |
| Comparison, contrast | : | however<br>similarly<br>also<br>likewise |
| Time | : | meanwhile<br>after (not *subsequent*)<br>before (not *prior to*)<br>then<br>formerly |

## Punctuate for Meaning

Don't think of punctuation marks as "seasoning" to be added to "flavor" the communication.

Punctuation marks are an integral part of the written communication. As readers, we rely on them heavily in trying to grasp the writer's thought quickly and accurately.

As writers, however, many of us are not willing to master the limited number of principles that would guide us in giving our readers the help they need.

And readers do NEED punctuation marks. These marks are substitutes for the gestures, facial expressions, and voice inflections which make most of our oral communications more effective than our written.

### Isn't it modern to use fewer marks of punctuation?

Certainly. But whether we use—or do not use—marks of punctuation depends on the length and construction of our sentences. Verne Samson, a well known writing consultant, expresses the thought very well in what is perhaps the understatement of the year:

> The modern tendency to reduce punctuation to a minimum presupposes a clear, simple, closely knit style of writing which is not always found in Government communications.

If your sentences are relatively short and if they progress smoothly from beginning to end, you will need a minimum of punctuation marks.

But many of our sentences, even relatively short ones, require some punctuation. Some longer sentences pertaining to the law *must be* punctuated—and punctuated correctly—if they are to get *correct* meaning across.

### How we use punctuation marks

First, a quick review—we use punctuation marks to *separate* one part of the sentence from another; to *enclose* words or groups of words that should be set off from the rest of the sentence.

- To separate—we use a period, a semicolon, a colon, a dash, or a comma.
- To enclose—we use a pair of dashes, a pair of parentheses, or a pair of commas.

The mark we choose depends on the degree of separation—and on what other marks we have already used to indicate the separation or pairing of ideas.

Commas are the principal mark of punctuation, of course—though dashes may be used effectively if they are not overworked. Parentheses

should be reserved for comments which we do not want the reader to consider an integral part of the discussion.

### The four main rules

Master these rules—and you'll have the major problems of punctuation under control.

1. Don't use a comma to separate two main clauses—either of which could be a complete sentence. *Use a period or a semicolon.*
2. Don't use *one punctuation mark* between related words—between subject and verb, verb and object, modifier and words modified.

   Remember one comma "separates"—these words are closely related and we want the reader to know they are.
3. Use a semicolon before such linking words as *therefore, however, consequently, otherwise, in fact,* when they connect two main thoughts. Don't enclose them by commas.
4. Use commas around modifying expressions that do *not* restrict meaning; don't use them around restrictive expressions. The meaning of the sentence is seriously affected by this punctuation.

Let's take them in turn.

### Don't use a comma to separate two main clauses

You want the reader to recognize that you are giving him two main thoughts. Unless the clauses are *very* short, so that the reader can see the entire sentence at a glance, he will be confused by the comma. Substitute a semicolon if you want to signal the reader that the thoughts are closely connected. Or use a period if you want to give him more of a "breather" between thoughts.

Like this:

Poor : Mr. Doe stated that neither he nor Mr. Smith was familiar with the deposit procedure, he therefore asked that we forward a memorandum outlining the problem.

Better: Mr. Doe stated . . . deposit procedure; he therefore asked . . .

Or : Mr. Doe stated . . . deposit procedure. He therefore asked . . .

### Don't use one punctuation mark between related words

When your reader sees ONE COMMA or ONE DASH, he assumes that all the words TO THE LEFT of the mark belong together and are to be considered separately from those to the right of the mark.

Confusing: The taxpayer who asked for a photostat of his return, failed to enclose a remittance with his request.

The comma separates the subject "taxpayer" from the verb "failed". Certainly we do not intend to have the reader consider that the comma *separates* two main thoughts—and that's what we have signaled.

NO COMMA IS NEEDED HERE.

### Use a semicolon before such linking words as HOWEVER, THEREFORE, ETC.

When such linking words connect two main thoughts, they are usually called "conjunctive adverbs." But, no matter what they are called, they do not take the place of a real conjunction—*and, but,* etc.

Use a semicolon before them and, with words that indicate contrast (*however, otherwise, on the other hand*), use a comma following. With words like *therefore, consequently* and *so;* the use of the comma following is optional.

Consider these examples:

Poor : We have studied the data you submitted and would like to give you an immediate answer, however, it will be necessary to investigate the matter further.

Better: We have studied . . . immediate answer; however, it will be necessary . . .

Poor : This form letter is neither clear nor courteous, therefore, it requires revision.

Better: This form letter is neither clear nor courteous; therefore, it requires revision.

Unless we use a mark, like a semicolon, that signals a break between the two clauses, the reader may assume from the punctuation that the "however" or "therefore" goes with the first part of the sentence. In most cases, if this happens, the reader can "figure it out"; but he must pause in his reading and sort out the meaning before he can go on. Punctuation marks correctly used can save him this unnecessary work.

**Use commas around modifying expressions that do not restrict the meaning**

A group of words which adds some descriptive or explanatory material is set off by commas. If we omitted such clauses, the sentence would still make sense. We do not "restrict" the meaning when we use these expressions.

But be sure you understand the difference in meaning a pair of commas can make in your sentence.

> This group of accounts, which is outstanding, must be taken care of first.

Here the commas tell us that the material enclosed is merely descriptive about the accounts, NONE OF WHICH HAVE BEEN PAID.

But suppose we omit the commas:

> This group of accounts which is outstanding must be taken care of first.

Without the commas the expression "which is outstanding" limits (restricts) the meaning to this group of accounts; other accounts may be taken care of later.

> Employees who wish to change the number of exemptions claimed should file a new certificate, Form W–4.

If we set off the "who" clause by commas, we say that *all* employees must file new W–4's. Without the commas we say that only those who need to change the number of claimed exemptions must file a new W–4.

Before you put commas around a modifying expression, ask yourself these questions:

> Does this expression add information, or is it vital to the sense of the sentence? If it adds information—you need commas.
>
> Could I split this sentence into two complete (and sensible) sentences? If you can—you need commas.

Unit 6

# And Now What?

Perhaps we shouldn't call this "Unit 6." It's really an epilogue.

You've completed the workshop course. Perhaps you learned nothing new. But hopefully you reinforced what you already knew and sharpened your planning, writing, and editing skills.

And now what? Of course, you will not lack opportunities to practice your skills—your job provides these opportunities in abundance. Here are some suggestions made by other students who have completed the course.

They suggest that for a while you have the typist make an extra copy of each piece of writing you do. Then edit that copy, marking it "Next time." The edited copy becomes a draft for the next letter—memo—or report of that type. But don't just accumulate carbons; look back through them from time to time and note the improvement in your writing.

Another back-on-the-job exercise is to consciously practice one writing principle for a few days. You might, for instance, concentrate on using active verbs. For several days, in all your letters or memos, make an effort to use active verbs whenever you can; you will soon find it easier to apply this principle.

Ask another employee who has finished the course to be a disinterested reader of your writing. This "partner" technique helps both of you see the letters objectively. If your partner does nothing more than point out sentences that are not clear to him, he is providing you with valuable criticism. If at the same time he can question the logic of your solution, point to excess words that cloud the meaning for him, and ask you to explain why you decided upon a certain sequence of paragraphs, then he is indeed a valuable partner.

But will these practices be enough to help you master these skills you have used in the workshops? Did the intensive course simply whet your appetite? If so, there are several self-developmental activities available to you:

1. You can continue to learn how (and how not) to write by constructively appraising the written communications that cross your desk as you go about your daily work.
2. You can enroll in the *Effective Revenue Writing I* correspondence course offered by the Service.

   This is a basic course that gives a brief, practical review of writing principles, grammar, and punctuation. (It's aimed at *correct* writing; its quizzes are multiple choice.)
3. You can obtain a copy of the *Effective Revenue Writing 2* text written by Dr. Calvin Linton whom we have quoted frequently in this course. This text can help experienced writers and reviewers diagnose and cure writing weaknesses.
4. You can take part in a program for self-instruction by using a programmed text such as Reid and Wendlinger's *Effective Letters*. (If you're not familiar with programmed texts, ask your training officer about them.)
5. You can read books that deal more comprehensively with writing than this workshop text does. The Bibliography following this Unit lists a number of excellent books and pamphlets.

To introduce you to the kind of reading you may do on your own, we are including, by permission, an article, "Courtesy in Correspondence," published by the Royal Bank of Canada in their *Monthly Letter*. Because of the importance of appropriate tone in our letters, you may find the topic both timely and helpful. In addition, although some of the spelling and language are not the same as we would use, we believe you will appreciate the way in which it is written.

## Courtesy in Correspondence

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Writing letters is a skill; writing courteous letters is a social art worth developing.

Courtesy means that you refuse a favour in so considerate a way as to keep a friend, and do not grant credit in so grudging a way as to kill all hope of future business.

Consideration of manner and demeanour cannot be dismissed as frivolous or unimportant. They are significant elements in the lives of everyone from a statesman engaging in international diplomacy to the husband and wife making a go of marriage. In business, our accomplishments are enhanced by our observance of decorum and manners.

Every individual is required to operate within the symbol system of his culture. He uses recognized patterns of behaviour to demonstrate that he has the qualities that are respected by his fellow men.

Confucius said: "It is good manners which make the excellence of a neighbourhood. No wise man will settle where they are lacking."

It may be true, as some people say, that manners have progressively deteriorated as society has receded from the patriarchal stage through industrial revolution to the affluent age. One of the dangers in the growth of the democratic spirit is that people come to take bad manners as a demonstration of freedom from the discipline of non-democracy, having not yet learned that the power of the people has its duties as well as its liberties.

How can we define good manners? To be well-mannered is to do the thing you should do although you are not obliged to do it. This means being considerate of others, taking no unfair advantage, avoiding personalities that hurt people, and never being intentionally impolite.

Manners are of more importance than laws. The law touches us only here and there and now and then; manners vex or please us, exalt or debase us, constantly. Moses is known as the "great law-giver", particularly because he inscribed the Ten Commandments, but he entered the field of manners, too. He went beyond the "musts" of a well-organized society, and prescribed the conduct of a gentleman: to be gentle with those who are afflicted, to refrain from gossip, to respect the aged, and to be kind even to strangers.

No matter at what station in life you belong, or how highly educated you may be, you owe courtesy to your fellow men. Here is an illustration from the life of Sir Winston Churchill: On a day in May 1941 when he had already been on his feet in the House of Commons with hard news about the fighting in Crete, he rose for a second time with a piece of welcome news, but he apologized all the same for interrupting the House: "I do not know whether I might venture, with great respect, to intervene for one moment. I have just received news that the *Bismark* is sunk."

Good manners include tact, the art of all arts. Tact means taking pains and some trouble to see that others are not neglected, and doing the kind thing in a pleasant way. Great leaders are tactful in dealing with people, taking many precautions which lesser men neglect.

### When writing letters

Have you ever stopped to think how self-revealing your letters are? Socrates said to a young man who was introduced to him to have his

capabilities tested: "Talk in order that I may see you." In their letters people reveal and picture themselves in all their individuality.

Much of business today is done by correspondence. We may close the biggest deal without meeting the person with whom we transact the business. We must read his letters carefully so as to get his point, and write our own letters carefully so as to convey our meaning.

More than that, we need to write letters of good will. It is courteous to make it evident to your correspondent that you are writing him cheerfully and not as a chore.

Congeniality makes an important contribution to your happiness, even if it is expressed in face of hostility. You belittle your dignity if you allow a discourteous correspondent to set the pattern for your reply. There is no surer sign of a great mind than that it refuses to notice annoying expressions and the cross-grained humours of fellow citizens and colleagues. As the Superman boasted in Nietzche's doctrine: "I have to carry what is heavy; and what matter if beetles and May-bugs also alight on my load!"

Nothing is so disarming to an angry opponent as composure. Dogs bark at the slightest stir, before they have seen whether it be caused by friend or foe, but man's reason gives him the chance to deliberate. Instead of dashing off an out-of-temper letter with its sarcastic phrases and blunt aggressiveness we can analyse the situation, take command of it, and avoid a shabby display of peevishness.

When a man loses his temper he also loses his sense of dignity, his common sense, and his feeling for justice. It is a good rule, when you are so exasperated that you simply must get something off your chest, to hold over your letter for a second look tomorrow.

### Respect others and yourself

Tune in on people. One of the surest ways to win a man is to show respect for his knowledge and deference to his person.

There is no more evident sign of intellectual ill breeding than to speak or write slightingly of any knowledge you yourself do not happen to possess. Your urge to show yourself superior will dig a hole for your pride.

Men are fighting a constant battle against oblivion, and do not like being taken for granted. The craving of people for personal recognition is a deep and fundamental human need. Your letters should be written so as to make your correspondent feel important and capable.

Courtesy demands, therefore, that you treat your correspondent's name

and position and title with respect. Some people, but they are few, do not care what you call them so long as they get the information they want. Most people respect their names, and expect you to do so too. Your letter, though it be truthful, must not rub your correspondent the wrong way. Give him nourishment for his self-esteem.

It is well to keep in mind that the letter you write may be read by others than the man to whom you address it: his secretary, his assistant, the person who will have to deal directly with the matter about which you write, and the filing clerks. To humiliate your correspondent in the eyes of these people is to impart a grievous wound.

Every letter, even the most official, is capable of a peculiar dignity in the form of it, peculiar in that it is fitting to your correspondent, to its subject matter, and to you. It is void of arrogance and yet not condescending.

### A good letter

There is general agreement that if a letter is worth writing it is worth writing well, and no excuse should be allowed to interfere. A firm may spend millions of dollars to advertise its products, only to have some untrained, uninterested, or thoughtless clerk spoil the effect by writing an uninspired or shoddy letter.

There is room for honest pride in the successful communication of ideas. Despite all the imposing titles he won in a lifetime of service to humanity, Franklin described himself in his Will: "I Benjamin Franklin, Printer . . ."

To be good communication, your letter ought to have a tendency to benefit the reader; it should be written distinctly and clearly. Your words should be the most expressive that the language affords provided that they are generally understood.

But there is more to it than that. Good letters are not merely the written record of information we desire to reach someone else. We are losing their greatest effectiveness unless we use them to influence people. Very few propositions are decided by pure logic, but involve the imagination and feelings.

Good composition in letter-writing does not mean using rhyme or alliteration, but the graceful expression of a creative spirit. It changes the writing of letters from a dull grind to an exciting exercise in which your mind gives life to your words.

The basis of all this is to find out the dominant interest of the person to whom you are writing, and include in your letter some appeal to that interest.

You cannot just pick up an incoming letter and start dictating a reply. Take a look at what you want to express and then think about how to put it down. Ask yourself what are your correspondent's interests, and write about them. You will be surprised to notice how few are the questions and how unpenetrating are the comments you receive about your own activities. Think what interesting things you could tell if someone pushed the proper button!

When you write a letter you are in competition with many other writers for your correspondent's attention and interest. This is not a competition in which the winner is the man who writes most poetically, or most grammatically, or most fluently, or most ornately. It is one in which the prize goes to the person who can best guide and inform and persuade. To give information is one function of a letter. To persuade to some action or belief is another function. To combine these in friendly language requires the greatest skill and a warm heart.

All correspondence will adhere to the simple rules of common decency, but you can go further. Let your letters have something in them not common and ordinary. Just as small talk is necessary in social intercourse, so small talk is needed in a letter. It helps to bridge the gap between thought and thought; it brings down the technicalities and abstractions to the human level.

### The exchange of ideas

A sense of participation and sharing characterizes successful communication, and this is helpful when you convey something of your feelings and motives.

The most important executive characteristic of which we are certain is the ability to communicate two ways—outward and inward. While writing in such a way as to give your reader the opportunity to apprehend your meaning readily, and precisely, be sure to give him his turn to express his thoughts so that you understand them.

The letters exchanged between you and a customer or supplier are nothing more than a conversation between two people talking of their affairs. They should have the grace and urbanity you would use in a club lounge or over a coffee table.

During these conversations by mail you will run into these situations: sometimes you are right; sometimes both are partly right; sometimes the other person is right. Because of these possibilities, you need to pay attention, not to listen by halves. What your correspondence is saying to you may be misguided, but it serves to bring your thinking into focus. The great orator of ancient times, Cicero, left it on record that he always

studied his adversary's case with as great, if not with still greater, intensity than his own. Cicero believed that he who knows only his own side of the case knows little of that.

When a troublesome suggestion has been made, restate it clearly and simply for two reasons: to make sure that you are both writing about the same thing, and to make evident your sympathy and understanding.

Every wise person expects, and welcomes, objections and opposition to his ideas and plans when he first brings them forward. He appreciates having these protests out in the open so that he can meet them and lead their author toward a different way of thinking.

In developing this written conversation it is important to be affable in phraseology and unvaryingly moderate. We all know people who are handicapped by the fact that even when their points are valid they present them with such screechiness as to make us back away.

If someone has difficulty in taking in what you have written, think first whether what you wrote was as clear as you could have made it. The fault may be in yourself, and to change a fault in oneself is much easier than to change the intellectual capacity of another.

People require different periods for mental digestion, but everyone requires some time to assimilate what he reads. We should allow for this in our correspondence, and by simplicity of explanation make the digestive process easier. It is less difficult to move your correspondent from one point of view to its opposite by short steps than long ones. Show him that you have explored alternatives and have objectively analyzed their possibilities and drawbacks.

Always leave a way of escape open to your correspondent. There is much to be said for the old Chinese doctrine of "face-saving."

And know when to give in. There was a philosopher who argued with an emperor, and lost. "I am never ashamed," he remarked, "to be confuted by one who is master of fifty legions."

### Constructive and positive

It is never very satisfactory merely to clear your correspondent's mind of error; it is equally necessary to set it thinking correctly. Here is another area where your personal interest counts. You can dip a thousand pens into a thousand ink-pots without moving the mind of your correspondent an inch, but if you pluck a phrase of interest to him from the activity of your mind, you have him in the hollow of your hand.

Charming ways are quick winners. These are your expression of consideration and goodwill. Far from being evidence of cowardice, intelligent

compromise is often the essence of courageous wisdom. When you yield on small points which are of concern to your correspondent, then out of sheer chivalry he is likely to give in to you on points which are vital to your case.

We can say that the first thing a correspondent looks for in a letter is friendliness. Then he seeks some spark of emotional appeal or response.

They are not achieved by having beside you an array of pleasant words and sentiments for insertion in your letters. Such a list may help you to express yourself, but unless your friendliness is real you are putting up a fragile sham front.

Next on the list, or perhaps it should be first, your correspondent requires that your reply be prompt. People may differ about the form a letter should take, how lengthy it should be, and many other points, but no one can successfully argue against the need for promptness in writing.

Some offices have the rule that all letters must be acknowledged immediately, even though action on them may be delayed. This courteous gesture serves to assure the reader that his letter has been received and will be given full attention.

"Discretion" is a good word for the letter-writer to have in mind. Take no liberties, either in blaming or in complimenting. Intimacy is not an excuse for rough manners, nor for telling the truth out of place or unnecessarily. Prudence in letter-writing will make up for many lacks.

If, in spite of all your efforts to be moderate and compromise, you must disagree with your correspondent, do it gently. Avoid delivering final judgments. Dogmatism is all right in a railroad time-table, but it has little place in the discussion of a commercial transaction or a personal problem.

One of the greatest talents is that of knowing when to give way, and then to yield with good grace. You thereby remove all appearance of constraint, and like the warriors in *King Henry V*, sheathe your swords for lack of argument.

## Complaint letters

There is no more testing exercise in business than the handling of complaint letters. Do not do it grudgingly.

A letter of complaint is advance warning of a possible rupture with your correspondent. A most effective tactic is to treat it as a constructive suggestion about how to improve your service. Tell your correspondent he has done you a good turn. A quite moderate degree of conciliatory behavior will placate your correspondent and win him over to the adjustment you suggest.

Above all, if you or your firm are in the wrong, admit it quickly and wholeheartedly. Instead of trying out an alibi, or working around to your confession by degrees, come right out and say "You are entirely correct" or "You are quite right to complain." One of Confucius' most famous sayings is that "a man who has made a mistake and doesn't correct it is making another mistake."

Seldom is it safe to joke about a complaint. People with complaints usually crave sympathy, not humour. Sarcasm is a sharp weapon and is sure to leave a deep wound. To make your correspondent appear ridiculous may give you a narrow sort of satisfaction, but result in grievous harm to your firm or your cause.

Your letter of apology for a mistake need not be tear-stained, but it should be sincere and should evidence your integrity and chivalry. As Princess Victoria wrote in her dairy: "People will readily forget an insult or an injury when others own their fault and express sorrow or regret at what they have done." The letter of apology should be signed by an officer of importance in your organization. This demonstrates to the man with a grievance that he is someone of account.

Do not let your people bottle up complaint letters. Keep a "hot line" open. If an employee takes half a day to decide that a complaint is worth passing upstairs to his manager, and the manager hesitates for a day before admitting that a customer has found fault with someone or something under his management, and one of your assistants holds back the letter until you are in a receptive frame of mind—then you have lost the priceless advantage of quick action.

### On the other hand—appreciation

Courtesy is not only in response to some challenge or act. It is outgoing, seeking means for expression. The worst sin toward our fellow creatures, said the sharp-tongued George Bernard Shaw, is not to hate them, but to be indifferent to them.

To praise good work or actions heartily is in some measure to take part in them. Because there are many times when it is necessary to deal sternly with people it seems only sensible to take advantage of every opportunity to recognize and compliment them. Dr. Samuel Johnson wrote with bitterness to the Earl of Chesterfield: "I had done all that I could; and no man is well pleased to have his all neglected, be it ever so little."

When someone writes you a letter of particular charm or ready understanding, do not shy away from writing to express your cordial appreciation.

## We are not machines

In any discussion of letter-writing, someone is sure to bring up the question of the modern way of doing things. They deny the fact that communication between people is not a variation of communication between computers.

Letter-writing demands that we write as if we were talking with one of our peers. If we must choose between discourteous abruptness and the stuffy and old-fashioned manners of courtesy, business will be the better and human relations will be happier if we lean toward the latter. Many schools have most lamentably neglected to provide pupils with alternative courtesy phrases to use instead of those which are condemned.

The greatest social asset that a man or woman can have is charm, and charm cannot exist without good manners. This does not mean slavishly following some rules, but using, habitually, manners polished by the continuous practice of kind impulses.

Courtesy is far and away the most effective quality to lift you above the crowd. It makes you treat every man with such consideration that his memory of you will be pleasant.

Ralph Waldo Emerson expressed a true idea of courtesy in his "Conduct of Life." Some people brush off good manners as being superficial, but Emerson said: "Manners are the happy ways of doing things. If they are superficial, so are the dewdrops which give such a depth to the morning meadows."

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